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# EAST INDIA: ACCOUNTS AND ESTIMATES, 1900-1901.

## EXPLANATORY MEMORANDUM

BY THE

## SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of Her Majesty.

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# Memorandum by the Secretary of State for India, relating to the Accounts of the Government of India for 1898–99, and the Estimates for 1899–1900 and 1900–1901.

## Form of Account.

From 1884–85 to 1898–99, the Accounts of the Government of India were rendered so as to shew the transactions in India in tens of rupees, the notation of Rx being substituted for £ in 1886–87; those in England were given in sterling, and a column of Exchange was added under the several heads, the effect of which was to bring the whole into tens of rupees, as exhibited in a final column. Sovereigns having now been made legal tender in India, and being at present interchangeable with rupees at the rate of 1 to 15 (equal to 16 pence per rupee), the Government of India have altered the form of the Accounts.

Beginning with the year 1899–1900, the Accounts are to be prepared so as to shew the transactions in India in rupees; the totals of these transactions will then be shewn in pounds at the rate of 1 to 15; the sterling transactions in England will next be stated; and the last two sets of figures will be added together, so as to shew in pounds the combined transactions in India and in England. Thus, whereas formerly the English transactions were brought into tens of rupees by adding the exchange, under the new plan the Indian transactions will be converted into pounds and added to those in sterling.

The comparatively small addition or deduction on account of exchange resulting from the facts that the remittances are not effected at exactly 16 pence to the rupee, and that the Government is under obligations to carry out various transactions at specific rates, will be included in a single line, under the head of Exchange, in the miscellaneous group of Revenue or Expenditure. In the Appendix to the Financial Statement, the Government of India have recast the Account for 1898–99 into the new form, for comparison with the Estimates.

## Gross Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows:—

| Gross Revenue and Expenditure. | Account, 1898-99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Revenue ... ... ... ... .. | 67,595,815 | 68,532,400 | 70,155,800 |
| Expenditure chargeable thereon ... .... | 64,954,942 | 65,979,600 | 69,995,500 |
| Surplus ... ... ... ... ... | 2,640,873 | 2,552,800 | 160,300 |

## Net Revenue and Expenditure.

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure as shown in the form given in the return of Income and Expenditure laid before the House of Commons (No. 203 of 1900), and in Statement E appended to the Financial Statement; the net Revenue being the amount received from the principal sources, after deducting

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the refunds and assignments chargeable thereon, and, in the case of opium, the cost of cultivation and manufacture; while the net Expenditure represents the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

| Net Revenue and Expenditure. | Account, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 41,879,617 | 41,041,500 | 42,051,500 |
| Net Expenditure ... ... ... | 39,238,744 | 38,488,700 | 41,891,200 |
| Surplus... ... ... ... | 2,640,873 | 2,552,800 | 160,300 |

## 1898-99.

For the year 1898-99, the following table gives a comparison of the net Revenue and Expenditure as laid before the House in the Estimates and Account, when adjusted for comparison with the form now adopted :—

| Net Revenue and Expenditure. | Budget Estimate, March 1898. | Revised Estimate, as published in March 1899. | Account. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 40,295,100 | 42,051,200 | 41,879,617 |
| Net Expenditure ... ... ... | 39,700,800 | 39,344,900 | 39,238,744 |
| Surplus... ... ... ... | 594,300 | 2,706,300 | 2,640,873 |

**Comparison of Account with Budget Estimate.**

The variations from the Budget Estimate resulted in an increase of the net Revenue by £1,584,517, and a reduction of the net Expenditure by £462,056, making the result better by £2,046,573.

**Table I., page 10.**

The increase of £1,584,517 in the net Revenue is attributable to improvements of £613,428 in Exchange, £452,908 under Opium, £255,957 under Salt, £157,530 in Customs, £95,784 under Miscellaneous, and £81,710 under Forest, while there were reductions of £62,489 in Land Revenue, and £10,311 under other heads.

**Table II., page 10.**

The reduction of £462,056 in the net Expenditure occurred thus:—The Railway Revenue Account was better by £542,935, chiefly through the receipts of the Guaranteed Lines; the Army Charges were reduced by £535,558, the military operations having terminated sooner than was expected; Interest was less by £206,037; Irrigation by £169,660; the cost of the Collection of Revenue by £145,451; and Civil Works by £132,145; while there were increases of £65,885 under Telegraph; 58,743 under Famine Relief and Insurance; £49,213 under Civil Departments; and £39,855 under other heads; and the Provincial and Local balances were augmented by £1,056,034.

**Comparison of Account with Revised Estimate.**

Compared with the Revised Estimate, the net Revenue was worse by £171,583, or rather more than two-fifths of 1 per cent., and the net Expenditure less by £106,156, or about one-quarter of 1 per cent.

**Tables III. and IV., page 11.**

## 1899-1900.

The following table gives a comparison of the Revised Estimate for 1899-1900 with the Budget Estimate published in March 1899, when re-cast in the new form :—

| Net Revenue and Expenditure. | Budget Estimate. | Revised Estimate. | Difference. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... ... | 41,392,700 | 41,041,500 | *—351,200* |
| Net Expenditure ... ... ... ... ... | 38,770,900 | 38,488,700 | *—282,200* |
| Surplus ... ... ... ... | 2,621,800 | 2,552,800 | *Worse—69,000* |

There is an estimated reduction of £351,200 in the net Revenue, and of £282,200 in the net Expenditure, so that it is anticipated that the position will be worse by £69,000. Comparison of Budget with Revised Estimate.

In the net Revenue the estimated decrease of £351,200 arises from the reduction of £1,189,800 in Land Revenue, and £121,500 in Provincial Rates, caused by the Famine. The receipts from Opium were better by £442,000; Mint by £286,200; Exchange by £143,000; and other heads by £88,900. Table V., page 12.

The following is an explanation of the reduction of £282,200 in the net Expenditure. The Railway Revenue Account was better by £484,400; the Army charges were less by £817,200, owing to the absence of certain regiments from India, the stoppage of the regular transport of reliefs, and reduction in the payments for ordnance stores; Civil Works were less by £361,800; Medical by £191,900; Telegraph by £113,600; and other heads by £50,600. On the other hand, in Famine Relief and Insurance there was an increase of £2,051,000 under Relief, which was reduced to £1,319,800 by the withdrawal of grants made for protective works and avoidance of debt; and the Provincial and Local balances were increased by £417,500. Table VI., page 12.

## 1900–1901.

Comparison of Budget for 1900–1901 with Budget for 1899–1900.

Compared with the Budget for 1899–1900, the following are the alterations expected in the Budget for 1900–1901 :—

In the net Revenue there is an improvement of £658,800, which arises thus :—

| | | |
|---|---|---|
| Opium, there being 2,700 more chests for sale, is better by ... ... ... ... ... ... | 558,000 | |
| Mint, owing to the demand for rupees, is better by | 224,400 | |
| Exchange, taken at 16d. instead of 15¾d. per rupee, is better by ... ... ... ... ... | 225,100 | |
| Other heads are better by ... ... ... ... | 500 | |
| | 1,008,000 | |
| Net Land Revenue, owing to the famine, is worse by ... ... ... ... ... ... | 349,200 | |
| Increase of net Revenue ... ... ... | | 658,800 |
| In the net Expenditure there are estimated increases under— | | |
| Famine Relief and Insurance ... ... ... | 2,615,200 | |
| Collection of Revenue ... ... ... ... | 98,100 | |
| Civil Departments ... ... ... ... ... | 182,400 | |
| Army, mainly owing to high price of food ... | 398,400 | |
| Other heads... ... ... ... ... ... | 82,700 | |
| | 3,376,800 | |
| But in Civil Works there is a reduction of ... | 256,500 | |
| Increase of net Expenditure ... ... | | 3,120,300 |
| So that the position is worse by ... ... ... | | 2,461,500 |

Comparison of Budget for 1900–1901 with Revised Estimate for 1899–1900.

In the following table, the net Revenue and Expenditure in the Budget for 1900–1901 are compared with those shown in the Budget and Revised Estimates for 1899–1900 :—

| Net Revenue and Expenditure. | Budget Estimate, 1899–1900. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | Difference, as compared with | |
|---|---|---|---|---|---|
| | | | | Budget, 1899–1900. | Revised, 1899–1900. |
| | £ | £ | £ | £ | £ |
| Net Revenue | 41,392,700 | 41,041,500 | 42,051,500 | + 658,800 | + 1,010,000 |
| Net Expenditure. | 38,770,900 | 38,488,700 | 41,891,200 | + 3,120,300 | + 3,402,500 |
| Surplus ... | 2,621,800 | 2,552,800 | 160,300 | — *2,461,500 Worse* | — *2,392,500 Worse* |

Table VII., page 13.

The increase in the Budget for the current year of £1,010,000 in the net Revenue, over the amount in the Revised Estimate of 1899–1900, is due mainly to the improvement of £841,900 in Land Revenue, based on the hope that the famine will have disappeared in September. Opium is better by £116,200, and other heads by £51,900.

Table VIII., page 14.

The total Net Expenditure, Imperial and Provincial, in 1900–1901 is expected to be larger than in the Revised Estimate for 1899–1900 by £3,754,100. The charge for Famine Relief and Insurance is heavier by £1,295,400 ; the Army effective charges by £1,205,700, owing mainly to the high price of food, the re-armament of the native troops with the Lee-Enfield rifle, the measures for improving the Commissariat Transport Department, and the expected resumption of the

transport of reliefs for India; the Railway Revenue Account by £477,000, partly in consequence of the purchase of the Great Indian Peninsula Railway, and partly because it is not thought prudent to reckon on a continuance of last year's exceptional traffic; Civil Departments by £305,200, chiefly Law and Justice, Police, and Minor Departments (Census); Collection of Revenue by £165,800; Telegraph by £106,400, through capital outlay; Civil Works by £105,300; and other heads £93,300. But of this excess the Provincial Governments are to defray £351,600 from their balances, so that the increase falling on the Imperial Government is £3,402,500.

Deducting from this the increase of £1,010,000 in the Net Revenue, it will be seen that, on the whole, the Imperial position is worse by £2,392,500 than in the previous year.

*Review of the last Three Years.*

The Budget for 1900–1901 shews an improvement of £3,733,107 over the Account for 1897–98. The Net Revenue is increased by £3,180,121, of which the bulk occurs under three heads; Land Revenue, which is better by £946,684, mainly owing to the recovery after the famine of 1897–98 in the North-West Provinces, and to improvements in Burma and Madras; Opium, which gives £928,659 more, the chests sold at Calcutta being increased by 5,400, and the average price higher by 177 rupees per chest, while an enhancement of 8,075 chests is expected in the exports from Bombay; and Exchange, which is better by £656,257, the gold value of the rupee having risen from 15·354 to 16 pence. Of the remainder, £160,211 is in Excise, £158,346 under Mint, owing to the coinage of rupees, £130,426 in Provincial Rates, £108,075 in Salt, and £91,463 under other heads. The Net Expenditure is reduced by £552,986, the charges in India being less by £1,627,723, while in England they are increased by £1,074,737. The reduction in India arises mainly from the absence of Military Operations, which in the former year cost £2,565,300, and on the whole the Army charges are less by £2,145,072; the Railway Revenue Account, owing to larger receipts, is improved by £572,198; the charge for Interest is less by £291,161, owing to the transfer of Debt to the Public Works portion; and that for Famine Relief and Insurance is diminished by £205,303. On the other hand, the Expenditure on Civil Works is greater by £542,615, chiefly in Burma, Civil Departments £476,250, Collection of Revenue £249,486, Irrigation £178,116, Telegraph £123,468, and other heads £261,557; but of the increase the Provincial Governments meet £245,481 from their balances. Taking Revenue and Expenditure together, the position in India is better by £4,800,006. Against this, however, has to be set the increase of £1,066,899 in England, of which £466,375 is for Ordnance Stores and other military purposes, £348,285 is on the Railway Revenue Account, £114,656 under Civil Departments, chiefly on account of the building of a new troopship, and £145,421 on Furlough, Superannuation, Telegraph, and other heads, while the receipts are better by £7,838.

Tables IX., X., and XI., pages 15 and 16.

*Famine Relief and Insurance.*

The system of Famine Insurance has been explained on previous occasions. At first a provision was made of 15,000,000 rupees a year which, after meeting the small outlay needed in relief of distress, was devoted to the reduction or avoidance of debt; but in 1894–95 it was decided that 10,000,000 rupees would be a sufficient appropriation. Under these arrangements the outlay from 1881–82 to 1895–96 was, on relief £213,825, on protective works £7,997,261, and in reduction or avoidance of debt £3,551,533, making a total of £11,762,619.

Table XII., page 17.

The years 1896–97 and 1897–98 were marked by a very wide-spread famine, during which the cost of relief was extremely heavy. In 1898–99 the grant was about 15,000,000 rupees or £1,000,000; and in the Budget for 1899–1900 the allotment was a similar sum, which has been determined to be the provision that should be made in normal years. Owing, however, to another extremely severe famine, the expenditure in the Revised Estimate has been raised to £2,162,400; and in the Budget for 1900–1901 it is taken at £3,505,400. The further cost, owing to loss of revenue and to payments in compensation for dearness of provisions, &c., is estimated at £1,820,000 in 1899–1900, and £1,280,000 in 1900–01. Besides this, loans to Native States and agricultural advances are being made, which were estimated at £571,700 last year, and £633,000 this year; but it is expected that the last figure

will be exceeded. Altogether the drain on the balances, as shewn in the Estimates, is £4,446,500 in 1899–1900, and £5,248,300 in 1900–01, against which may be set some improvement in the railway and irrigation receipts.

### *Exchange.*

Table XIII., page 17.

Owing to the alteration in the form of the Accounts explained on page 3, and the slight variations in the gold value of the rupee from the rate of 16 pence which has been adopted, the entry under Exchange has become of minor importance. In the Account for 1898–99 there is a receipt of £28,628; in the Revised Estimate for 1899–1900 a charge of £70,000; and in the Budget for 1900–1901 a receipt of £12,100. This is, however, exclusive of the payments in India as compensation to the European troops and the officers, on account of the fall in the value of the rupee from its former rate to 16*d*.

### *Home Charges.*

Table XIV., page 18.

The net Expenditure in England chargeable to Revenue is shown as £16,060,636 in 1898–99, £16,249,700 in the Revised Estimate for 1899-1900, and £17,071,500 in the Budget for 1900–1901. The last-named amount is thus divided:—

| | £ |
|---|---|
| Interest and Management of Debt, and payment of Interest and Annuities on account of Railways ... ... ... | 9,107,900 |
| Payments in connection with Civil Departments in India ... | 379,800 |
| India Office, including Auditor's and Store Departments ... | 185,600 |
| Army Effective Charges ... ... ... ... ... | 1,003,000 |
| Stores of all kinds for revenue purposes ... ... ... | 1,451,100 |
| Furlough Allowances ... ... ... ... ... ... | 634,800 |
| Non-Effective Charges ... ... ... ... ... | 4,309,300 |
| Total ... ... ... | 17,071,500 |

Besides this, the outlay on stores, &c., for the construction of Railways and Irrigation Works is £770,160 in 1898–99, and is estimated at £644,000 in 1899-1900, and £913,500 in 1900–1901.

### *Railways and Irrigation Works.*

Table XV., page 19.

On the 31st of March 1900 the length of Railways in India open for traffic was 23,780 miles, of which 1,275 were opened in 1899–1900. The total length sanctioned was 26,782 miles, of which 711 were sanctioned during that year.

The Expenditure on Railway Construction for which the Government undertakes financial responsibility or gives a direct guarantee amounted to £5,894,746 in 1898–99, and is estimated at £6,188,500 in 1899–1900, and £4,872,300 in 1900–1901. This, however, does not include Expenditure by branch line Companies not in receipt of a direct guarantee, or by those whose transactions are outside the Government accounts, nor outlay from Provincial and Local Revenues on local lines; if these are added, the total expenditure becomes £6,944,649 in 1898-99, £6,853,700 in 1899–1900, and £5,396,600 in 1900–1901.

The net return in India on the capital cost of the open lines was 5·08 per cent. in 1897, when the receipts were seriously affected by the Famine and Plague. In 1898 they improved greatly, and the percentage rose to 5·37; and in 1899 it was 5·32.

The net charge in the Railway Revenue Account was £620,165 in 1898–99. In 1899–1900 there was almost an equilibrium, the net charge according to the Revised Estimate being only £8,400, after including £221,700 on account of the redemption of capital which is contained in the annuities issued for the purchase of guaranteed railways. For 1900–1901 it has been thought imprudent to reckon on so good receipts, and the charges are increased by the purchase of the Great Indian Peninsula Railway; the net charge on Railway Revenue account is estimated at £485,400, of which £402,000 represents redemption of capital.

The Famine, which in many other respects was so disastrous, caused a great improvement in the revenue from Irrigation, and in 1898–99 and 1899–1900 the net receipt was £179,760 and £173,400 respectively. For 1900–1901 it is taken at only £105,800. The capital outlay on Irrigation Works, including sums spent from revenue, was £453,047 in 1898–99, and is estimated at £622,733 in 1899–1900, and £708,200 in 1900–1901, the grant having been specially increased. Table XVI., page 20.

The total outlay on railways and irrigation works is calculated at £6,934,885 in 1898–99, £7,092,300 in 1899–1900, and £5,662,000 in 1900–1901, of which £6,490,848 in 1898–99, £6,469,600 in 1899–1900, and £4,953,800 in 1900–1901, is on railways. Table XVII., page 21.

*Debt.*

In 1898–99 a loan of £800,000 was raised in India, bearing interest at 3½ per cent., at an average rate of 94⅝ per cent., and debt was discharged to the amount of £160,624. In England £6,000,000 of India 2½ per cent. stock was issued, at an average price of £88 10*s.* 5*d.*, realizing a net amount of £5,297,654: and £3,000,000 India 3¼ per cent. debentures, £383,500 Oude and Rohilkund Railway 4 per cent. debenture stock, and £478 of outstanding India 4 per cent. stock, were discharged. Of the £6,000,000 India (sterling) bills which fell due, only £4,500,000 were replaced by similar bills, at average rates of £2 2*s.* 6*d.* and £2 12*s.* Table XVIII., page 21.

In 1899–1900 there was a slight reduction of the debt, both in India and in England; and £6,500,000 of India sterling bills, which fell due, were replaced by similar bills, at average rates varying from £2 10*s.* 2*d.* to £4 2*s.* 11*d.* per cent.

According to the Budget for 1900–1901, a Loan in India of £2,000,000 was to be raised at 3½ per cent., which has been effected at an average price of about 94 per cent., and £103,300 was to be discharged. In England it was estimated that the Temporary Debt would be increased by £500,000, and Sterling Bills to that amount have been issued at an average of £3 6*s.* 2*d.* per cent. When the Budget was prepared, it was not expected that it would be necessary to add to the Permanent Debt; but, owing to the expenditure in the relief of famine and the large amount of advances to the Native States, it is now probable that some issue of India Stock will be requisite.

*Trade.*

The following figures show the Exports from, and Imports into, India, during the last three years:— Table XIX., pages 21 to 24.

| | 1897–98. | 1898–99. | 1899–1900. |
|---|---|---|---|
| | £ | £ | £ |
| Exports of Merchandise ... ... ... ... | 65,088,521 | 75,199,816 | 72,742,430 |
| Imports „ ... ... ... ... | 49,098,023 | 48,067,686 | 50,202,986 |
| Net Exports of Merchandise ... ... ... | 15,990,498 | 27,132,130 | 22,539,444 |
| Net Imports of Gold ... ... ... ... ... | 3,272,326 | 4,335,605 | 6,293,114 |
| Net Imports of Silver ... ... ... ... ... | 5,648,987 | 2,653,856 | 2,385,085 |
| Net Imports of Treasure ... ... ... ... | 8,921,313 | 6,989,461 | 8,678,199 |
| Balance: Net Exports ... ... ... ... ... | 7,069,185 | 20,142,669 | 13,861,245 |

The Exports of merchandise in 1899–1900 were less than in the previous year by £2,457,386, and the Imports were larger by £2,135,300; so that there was a reduction of £4,592,686 in the net Exports of merchandise. In the net Imports

of treasure there was an augmentation of £1,688,738, an increase of £1,957,509 occurring in gold, while in silver there was a reduction of £268,771. The surplus of Exports, on the whole, was £13,861,245, as against £20,142,669 in 1898–99.

*Assets and Liabilities.*

Table XX., page 25. Taking as assets the value of the railways and irrigation works constructed and purchased by the State, as shown by the capital outlay upon them, the amounts lent to port trusts and other corporations, landholders, &c., and advanced to railway companies, and the cash balances in hand, and as liabilities the debt and other obligations, there was, according to the estimates, on the 31st of March 1900, an excess of liabilities over assets, in India and in England, amounting to £30,261,000, or about three-fourths of the net revenue of a single year.

*Burden of Taxation.*

Table XXI., page 25. If the taxation proper be divided over the population of British India, without making any deduction on account of the portion derived from Salt, Excise, Customs, &c., which must fall on the inhabitants of the Native States, the burden of taxation per head in the Budget for 1899–1900 is 1*s.* 8¼*d.* If to this be added the amount of the Land Revenue, the average is raised to 3*s.* 2*d.*

GEORGE HAMILTON,
Secretary of State.

India Office,
14th June, 1900.

# APPENDICES.

# APPENDICES.

## APPENDIX I.

Tables to which reference is made in the Explanatory Memorandum, the rupee being taken as equal to 16 pence.

### TABLE I.

1898-99.—NET REVENUE.

COMPARISON of ACCOUNT with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *813,144* | + 750,655 | — | — *62,489* | Improvement in Burma £100,153, North West Provinces £57,823, Punjab £12,682, and Assam £1,607; reduction in Madras £92,301, Bombay £92,469, and other provinces £60,087; diminution of refunds and assignments £10,103. The large transfer from Imperial to Provincial arose from the special grants made to the Provincial Governments. |
| Opium ... ... ... | + 453,011 | + 42 | — *145* | + 452,908 | Increase of revenue in Bengal £175,879, the number of chests sold being 450 above the Estimate, and the average price 1,055 rupees per chest, instead of 1,000 as anticipated; and in Bombay £87,808. Reduction of expenditure £189,221. |
| Salt ... ... ... ... | + 258,145 | — *2,188* | — | + 255,957 | Chiefly owing to improvement in Excise on local manufacture, especially in Madras. |
| Customs ... ... ... | + 154,398 | + 3,132 | — | + 157,530 | Mainly in Burma. |
| Forest ... ... ... ... | + 40,812 | + 40,898 | — | + 81,710 | |
| Exchange ... ... ... | + 613,428 | — | — | + 613,428 | The average rate at which bills and telegraphic transfers were sold was 15·978*d.* per rupee, instead of 15·384*d.* as estimated, turning a charge of £584,800 into a receipt of £28,628. |
| Miscellaneous ... ... | + 13,420 | + 63,744 | + 18,620 | + 95,784 | Largely due to repayments of expenditure on account of famine. |
| Other heads ... ... ... | — *43,440* | + 33,232 | — *103* | — *10,311* | |
| Total ... ... | + 676,630 | + 889,515 | + 18,372 | +1,584,517 | |

### TABLE II.

1898-99.—NET EXPENDITURE.

COMPARISON of ACCOUNT with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Collection of Revenue ... | — *48,647* | — *95,699* | — *1,105* | — *145,451* | Reduction chiefly under Land Revenue, Forest, and Salt. |
| Interest ... ... ... | — *91,789* | — *10,938* | — *103,310* | — *206,037* | Reduction in India £35,809, the loan being only for 120 instead of 300 lakhs, and in England £83,443, owing to the issue of stock being made at a later date than had been expected, and a smaller amount of temporary debt being incurred. Increase of receipts £86,785, mainly on loans to Presidency Corporations. |
| Telegraph ... ... ... | + 90,363 | — | — *24,478* | + 65,885 | Chiefly from a reduction of receipts in India, owing to the use of deferred messages and the early cessation of military operations. |
| Civil Departments ... ... | — *84,457* | + 149,320 | — *15,650* | + 49,213 | Increase of Medical £263,115; reduction otherwise £213,902. |
| Carried forward ... | — *134,530* | + 42,683 | — *144,543* | — *236,390* | |

TABLE II—*continued.*

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Brought forward ... | — *134,530* | + 42,683 | — *144,543* | — *236,390* | |
| Famine Relief and Insurance | + 89,890 | — *31,148* | + 1 | + 58,743 | Reduction on famine relief, chiefly in Madras, £30,097; increase on protective works £9,215, and in avoidance of debt £79,625. |
| Railway Revenue Account | — *538,109* | + 7,485 | — *12,311* | — *542,935* | Increase of receipts £611,534; and of charges £68,599. |
| Irrigation ... ... ... | — *118,645* | — *51,830* | + 815 | — *169,660* | Increase of receipts. |
| Civil Works ... ... ... | — *10,622* | — *132,347* | + 10,824 | — *132,145* | Reduction chiefly in Burma, Madras, and Bombay. |
| Army: Effective: | | | | | |
| Ordinary ... ... | — *106,010* | — | — *59,937* | — *165,947* | Reduction in India, chiefly under the head of pay, and in England in ordnance stores. |
| Warlike Operations | — *275,216* | — | — *20,457* | — *295,673* | In consequence of the Tirah expeditionary force being demobilised earlier than had been expected. |
| Non-Effective ... | — *19,103* | — | — *54,835* | — *73,938* | |
| Other heads ... ... ... | — *31,734* | — *1,362* | + 72,951 | + 39,855 | |
| Provincial and Local Balances. | — | + 1,056,034 | — | + 1,056,034 | In Burma the increase over the estimate was £321,394, North-West Provinces £202,243, Madras £170,317, Bengal £153,382, Assam £79,636, Bombay £62,924, Punjab £52,234, Central Provinces £12,387, and India General £1,517. |
| Total ... ... | — *1,144,079* | + 889,515 | — *207,492* | — *462,056* | |
| Coupling this with the improvement in the net Revenue shown in Table I., the Imperial position is better by ... ... ... | + 1,820,709 | — | + 225,864 | + 2,046,573 | |

TABLE III.

1898-99.—NET REVENUE.

COMPARISON OF ACCOUNT with REVISED ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *179,344* | + 33,255 | — | — *146,089* | Falling-off chiefly in Bombay and Madras. |
| Salt ... ... ... ... | + 52,745 | — *488* | — | + 52,257 | Improvement mainly in Bombay. |
| Customs ... ... ... | — *62,002* | — *1,268* | — | — *63,270* | Reduction of receipts from import duties, especially in Bengal. |
| Other heads ... ... | — *30,469* | + 3,716 | + 12,272 | — *14,481* | |
| Total ... ... | — *219,070* | + 35,215 | + 12,272 | — *171,583* | |

TABLE IV.

1898-99.—NET EXPENDITURE.

COMPARISON OF ACCOUNT with REVISED ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *92,789* | + 1,462 | — *1,910* | — *93,237* | Reduction of charge £33,652; increase of receipts £59,585. |
| Railway Revenue Account | + 34,291 | + 485 | — *11* | + 34,765 | Improvement of receipts £37,699; increase of charge £2,934. |
| Other heads ... ... ... | — *64,581* | + 33,268 | — *16,371* | — *47,684* | |
| Total ... ... | — *123,079* | + 35,215 | — *18,292* | — *106,156* | |
| Deducting this from the reduction in the net Revenue shown in Table III., the position of the Imperial Government is worse by | — *95,991* | — | + 30,564 | — *65,427* | |

## TABLE V.

### 1899–1900.—NET REVENUE.

COMPARISON of REVISED with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | —1,113,200 | — 76,600 | — | —1,189,800 | Reduction chiefly in Bombay, the Punjab, and the Central Provinces, owing to the famine. |
| Opium ... ... ... | + 441,800 | — | + 200 | + 442,000 | Improvement of revenue in Bengal, the average price per chest being Rs 1,221, instead of an estimate of Rs 1,100. |
| Provincial Rates ... ... | — 1,000 | — 120,500 | — | — 121,500 | Reduction principally in the Punjab and Bombay. |
| Customs ... ... ... | + 62,900 | — 900 | — | + 62,000 | Increase of imports of liquors, manufactured articles, and cotton goods, and countervailing duty on sugar. |
| Forest ... ... ... | + 23,000 | + 26,300 | — | + 49,300 | Great demand for teak in Burma. |
| Mint ... ... ... ... | + 286,700 | — | — 500 | + 286,200 | Profit on coinage of rupees, British dollars, and copper for famine relief. |
| Exchange ... ... ... | + 143,000 | — | — | + 143,000 | In the Budget the rate taken was 15⅞*d.*; in the Revised Estimate slightly over 16*d.* |
| Other heads ... ... ... | + 8,900 | — 17,900 | — 13,400 | — 22,400 | |
| Total ... ... | — 147,900 | — 189,600 | — 13,700 | — 351,200 | |

## TABLE VI.

### 1899–1900.—NET EXPENDITURE.

COMPARISON of REVISED with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Army: | | | | | |
| Effective ... ... | — 419,500 | — | — 319,200 | — 738,700 | Reduction in India mainly owing to the absence of certain regiments sent to Africa, Ceylon, and Singapore, and in England in consequence of the stoppage of the transport of reliefs, and reduced payments for ordnance stores. |
| Non-Effective ... ... | — 2,700 | — | — 75,800 | — 78,500 | Smaller payment for retired Indian officers than was expected. |
| Telegraph ... ... ... | — 108,500 | — | — 5,100 | — 113,600 | Increase of receipts in consequence of interest in the war in South Africa and the movements of grain caused by the famine. |
| Railway Revenue Account... | — 460,500 | — 1,000 | — 22,900 | — 484,400 | Increase of receipts £823,700, and of charges £339,300. |
| Irrigation ... ... ... | — 63,500 | — 33,100 | + 700 | — 95,900 | Increase of receipts, especially in the Punjab. |
| General Administration ... | + 6,600 | — 4,200 | + 68,600 | + 71,000 | Purchase of land under India Office (Store Depôt) Act, 1898. |
| Law and Justice ... ... | — 2,500 | — 54,100 | + 300 | — 56,300 | Reduction principally in Bengal, Burma, and the North-West Provinces. |
| Marine ... ... ... | — 29,800 | — 6,700 | + 129,100 | + 92,600 | Payments for the new troopship "Hardinge." |
| Medical ... ... ... | — 129,500 | — 64,400 | + 2,000 | — 191,900 | Larger provision on account of plague prevention was made than was required. |
| Other Civil Departments ... | + 24,400 | — 65,000 | + 2,400 | — 38,200 | Principally police and education. |
| Civil Furlough ... ... | + 200 | — | + 58,500 | + 58,700 | There was an exceptionally large number of officers on furlough. |
| Famine Relief and Insurance | +1,271,900 | + 42,600 | + 5,300 | +1,319,800 | Increase in famine relief £2,051,000; diminution of £328,600 in the grants for construction of protective works, and £402,600 in reduction of debt. |
| Carried forward ... | + 86,600 | — 185,900 | — 156,100 | — 255,400 | |

TABLE VI.—*continued.*

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Brought forward ... | + 86,600 | — *185,900* | — *156,100* | — *255,400* | |
| Civil Works ... ... ... | — *7,600* | — *359,600* | + 5,400 | — *361,800* | General reduction (except in Assam), chiefly in Bombay, Bengal, and the North-West Provinces. |
| Collection of Revenue ... | — *8,900* | — *63,100* | + 4,300 | — *67,700* | Chiefly under Land Revenue and Salt. |
| Other heads... ... ... | — *74,200* | + 1,500 | + 57,900 | — *14,800* | |
| Provincial and Local Balances. | — | + 417,500 | — | + 417,500 | The balances of Burma, according to the Revised Estimate, will contribute to the expenditure less than was anticipated by £244,700, Bengal £144,600, the North-West Provinces £92,700, Madras £56,700, and Assam £23,000; but India General more by £300, Central Provinces £4,600, Bombay £35,100, and the Punjab £104,200. |
| Total ... ... | — *4,100* | — *189,600* | — *88,500* | — *282,200* | |
| Combining this with the reduction of the net Revenue shown in Table V., the Imperial position is worse by | — *143,800* | — | + 74,800 | — 69,000 | |

TABLE VII.

1900–1901.—NET REVENUE.

COMPARISON OF BUDGET ESTIMATE FOR 1900–1901 WITH REVISED ESTIMATE FOR 1899–1900.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | + 572,200 | + 269,700 | — | + 841,900 | The increase, which is mainly anticipated in Bombay, Madras, and the Punjab is based on the hope that the famine will have disappeared in September. |
| Opium ... ... ... | + 115,800 | — | + 400 | + 116,200 | Increase of revenue £156,000, the number of chests sold in Calcutta having been raised from 3,400 to 3,700 a month; increase of charge £39,800. |
| Provincial Rates ... ... | — *1,400* | + 100,700 | — | + 99,300 | Chiefly in Bombay, the Punjab, and Madras. |
| Forest ... ... ... | — *26,800* | — *28,600* | — | — *55,400* | The revenue in Burma was increased in 1899–1900 by the exceptionally high price of teak. |
| Mint ... ... ... ... | — *60,700* | — | — *1,100* | — *61,800* | The large profit in 1899–1900 on the coinage of British dollars and copper is not expected to recur. |
| Exchange ... ... ... | + 82,100 | — | — | + 82,100 | Instead of a net charge of £70,000 in 1899-1900, the Budget includes a net receipt of £12,100. |
| Other heads ... ... | — *71,200* | + 39,600 | + 19,300 | — *12,300* | |
| Total ... ... | + 610,000 | + 381,400 | + 18,600 | +1,010,000 | |

## TABLE VIII.

## 1900–1901.—NET EXPENDITURE.

### COMPARISON OF BUDGET ESTIMATE FOR 1900–1901 WITH REVISED ESTIMATE FOR 1899–1900.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Telegraph ... ... ... | + 38,600 | — | + 67,800 | + 106,400 | Chiefly capital expenditure on stores. |
| Army: Effective ... ... | + 575,500 | — | + 630,200 | +1,205,700 | The increase in India is owing mainly to the enhanced price of food (£315,300), the re-armament of the Native troops (£296,700), re-organization of the artillery (£76,600), improvement of commissariat-transport arrangements (£66,700), supply of mules, light railway material, &c.: but there are savings of £282,600 through the absence of troops without replacement, and £194,100 by the withdrawal of the force on the frontier. In England it is caused by the rifles for the Native Army, and the expected resumption of the transport service. |
| Military and Special Defence Works. | — *54,800* | — | — *20,800* | — *75,600* | Absence of any special grant for works on the frontier. |
| Collection of Revenue ... | + 39,400 | + 143,700 | — *17,300* | + 165,800 | Principally in Land Revenue Charges in Burma, Madras, and the North-West Provinces. |
| Railway Revenue Account | + 194,800 | + 5,900 | + 276,300 | + 477,000 | £183,300 arises from the purchase of the Great Indian Peninsula Railway: the remainder is due to the expectation of some falling off from the exceptional traffic of the last year. |
| Irrigation ... ... ... | + 18,800 | + 49,000 | — *200* | + 67,600 | Increased charge £58,600: reduction of revenue £9,000. |
| General Administration ... | — *3,100* | + 10,700 | — *67,700* | — *60,100* | Absence of the exceptional payment made in England in 1899-1900. |
| Law and Justice ... ... | + 2,600 | + 102,900 | — | + 105,500 | General increase, owing to high prices, and to the constitution of a Chief Court. |
| Police ... ... ... ... | — *400* | + 96,100 | — | + 95,700 | General increase, particularly in Burma, North-West Provinces, and Bengal. |
| Scientific and Minor Departments. | + 72,800 | + 7,200 | — *2,500* | + 77,500 | More than half of the increase is due to the Census. |
| Other Civil Departments ... | + 33,100 | + 70,300 | — *16,800* | + 86,600 | Chiefly Marine and Education. |
| Famine Relief and Insurance. | +1,266,400 | + 34,300 | — *5,300* | +1,295,400 | Increase on relief in Bombay £923,500, in the Central Provinces £173,300, and elsewhere £183,400; and on protective irrigation works £15,200 |
| Civil Works ... ... ... | + 20,600 | + 86,700 | — *2,000* | + 105,300 | Increase in Burma. |
| Construction of Provincial Railways. | — | + 82,800 | — | + 82,800 | Extension of the Mayavaram-Mutupet railway to Avadayarkoil. |
| Other heads... ... ... | — *23,600* | + 43,400 | — *1,300* | + 18,500 | |
| Provincial and Local Balances. | — | — *351,600* | — | — *351,600* | According to the Estimates, the expenditure from Provincial and Local Balances in 1900–1901 will be heavier than in 1899–1900, in Burma by £354,400, in the North-West Provinces £144,400, in Bengal £112,300, in Madras £39,000, and India General £100, while it will be less in Bombay £129,800, in the Punjab £124,500, in Assam £33,700, and in the Central Provinces £10,600. |
| Total ... ... | +2,180,700 | + 381,400 | + 840,400 | +3,402,500 | |
| Deducting from this the increase of the net Revenue shown in Table VII., the Imperial position is worse by ... ... ... ... | —*1,570,700* | — | — *821,800* | —*2,392,500* | |

## TABLE IX.

### 1897–1901.—NET REVENUE.

BUDGET FOR 1900–1901 COMPARED WITH ACCOUNT FOR 1897–98.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | + 451,384 | + 495,300 | — | + 946,684 | Increase chiefly in North-West Provinces, Burma, Madras, and Bengal. |
| Opium ... ... ... | + 928,440 | — *34* | + 253 | + 928,659 | Increase in number of chests sold at Calcutta 5,400, and in average price 177 rupees per chest; increase of number of chests passed for export, 8,076; charges heavier by £178.386. |
| Salt ... ... ... ... | + 55,508 | + 52,567 | | + 108,075 | Mainly in Madras. |
| Stamps ... ... ... | + 4,599 | + 36,250 | — | + 40,849 | Increase on court fees, &c. |
| Excise ... ... ... | + 90,375 | + 69,836 | — | + 160,211 | Increase chiefly in North-West Provinces and Bengal; reduction in Madras. |
| Provincial Rates ... ... | — *2,632* | + 133,058 | — | + 130,426 | Mainly in North-West Provinces. |
| Assessed Taxes ... ... | + 21,196 | + 21,949 | — | + 43,145 | |
| Mint ... ... ... ... | + 155,953 | — | + 2,393 | + 158,346 | Coinage of rupees. |
| Exchange ... ... ... | + 656,257 | — | — | + 656,257 | Rise from 15⅞*d.* to 16*d.* per rupee, turning a charge of £644,157 into a receipt of £12,100. |
| Other heads ... ... ... | — *2,511* | + 4,788 | + 5,192 | + 7,469 | |
| Total ... ... | +2,358,569 | + 813,714 | + 7,838 | +3,180,121 | |

## TABLE X.

### 1897–1901.—NET EXPENDITURE.

BUDGET FOR 1900–1901 COMPARED WITH ACCOUNT FOR 1897–98.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *277,904* | — *13,257* | + 12,624 | — *278,537* | Reduction due to the amount transferred from the Ordinary to the Public Works portion of debt, on account of the capital outlay, exceeding the sums borrowed. |
| Army ... ... ... ... | —*2,145,072* | — | + 466,375 | —*1,678,697* | In 1897–98 £2,565,300 was spent on the Military Operations on the North-West frontier; in the Budget the charges for Commissariat are heavier than in 1897–98 by £474,400 owing to higher prices, and on ordnance stores the expenditure is greater by £374,400. |
| Collection of Revenue ... | + 98,090 | + 151,396 | — *6,308* | + 243,178 | Chiefly in Forest and Land Revenue. |
| Telegraph ... ... ... | + 123,468 | — | + 63,180 | + 186,648 | Increase both on maintenance and capital outlay. |
| Railway Revenue Account | — *572,599* | + 401 | + 348,285 | — *223,913* | Increase of revenue £2,957,639, and of expenditure £2,733,726. |
| Irrigation ... ... ... | — *181,997* | + 360,113 | — *17* | + 178,099 | Increase of revenue £26,291, and of expenditure £204,390. |
| Civil Departments ... ... | + 203,993 | + 272,257 | + 114,656 | + 590,906 | Principally Marine (owing to the building of a transport), Police, and Minor Departments (Census). |
| Civil Furlough ... ... | + 91 | — | + 59,860 | + 59,951 | |
| Superannuation ... ... | + 17,975 | + 54,391 | + 86,395 | + 158,761 | |
| Famine Relief and Insurance | + 143,504 | — *348,807* | — *1,740* | — *207,043* | Somewhat smaller charge for relief of famine. |
| Construction of Provincial Railways, | — | + 82,672 | — | + 82,672 | Extension of the Mayavaram-Mutupet Railway. |
| Civil Works ... ... ... | + 68,846 | + 473,769 | + 9,345 | + 551,960 | Increase chiefly in Burma and the North-West Provinces. |
| Other heads ... ... ... | + 80,168 | + 26,260 | — *77,918* | + 28,510 | |
| Provincial and Local Balances. | — | — *245,481* | — | — *245,481* | Compared with 1897–98, the Provincial Governments have budgeted to spend from their balances more by £245,481; viz., Burma £312,607, North-West Provinces £122,148, Punjab £22,393, Central Provinces £2,677, and India General £62; while Madras estimates for a smaller expenditure by £489, Assam £5,025, Bombay £87,661, and Bengal £121,231. |
| Total ... ... | —*2,441,437* | + 813,714 | +1,074,737 | — *552,986* | |
| Combining this with the increase of net Revenue shown in Table IX., the Imperial position is better by ... ... ... ... | +4,800,006 | — | —*1,066,899* | +3,733,107 | |

## TABLE XI.

SUMMARY of FINANCIAL POSITION of the last Three Years.

| Net Revenue and Expenditure. | Account, 1897–98. | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget, 1900–1901. | Increase or Decrease in 1900-1901 compared with 1897–98. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Net Revenue ... ... ... ... ... ... | 38,871,379 | 41,879,617 | 41,041,500 | 42,051,500 | + 3,180,121 |
| Net Expenditure : | | | | | |
| India : Imperial ... ... ... ... ... | 12,302,137 | 7,740,521 | 7,680,100 | 9,860,700 | — *2,441,437* |
| „ Provincial and Local ... ... ... | 14,168,586 | 15,443,615 | 14,600,800 | 14,982,300 | + 813,714 |
| England ... ... ... ... ... ... | 15,973,463 | 16,054,608 | 16,207,800 | 17,048,200 | + 1,074,737 |
| Total of Net Expenditure ... ... | 42,444,186 | 39,238,744 | 38,488,700 | 41,891,200 | — *552,986* |
| Surplus (+) or *Deficit* (—) ... ... ... | — *3,572,807* | + 2,640,873 | + 2,552,800 | + 160,300 | + 3,733,107 |

In the following figures, which combine Revenue and Expenditure, + denotes better and — worse than in 1897–98 :—

| Net Revenue and Expenditure. | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget, 1900–1901. |
|---|---|---|---|
| *Net Revenue.* | £ | £ | £ |
| Land Revenue ... ... ... ... ... | + 1,182,095 | + 104,784 | + 946,684 |
| Opium ... ... ... ... ... ... | + 374,467 | + 812,459 | + 928,659 |
| Salt ... ... ... ... ... ... ... | + 341,132 | + 130,975 | + 108,075 |
| Excise ... ... ... ... ... ... ... | + 173,233 | + 201,011 | + 160,211 |
| Provincial Rates ... ... ... ... ... | + 131,289 | + 31,126 | + 130,426 |
| Customs ... ... ... ... ... ... | + 102,874 | + 53,744 | + 37,344 |
| Forest ... ... ... ... ... ... ... | + 80,225 | + 84,215 | + 28,815 |
| Mint ... ... ... ... ... ... ... | — *86,267* | + 220,146 | + 158,346 |
| Exchange ... ... ... ... ... ... | + 672,785 | + 574,157 | + 656,257 |
| Other heads ... ... ... ... ... ... | + 36,405 | — *42,496* | + 25,304 |
| | + 3,008,238 | + 2,170,121 | + 3,180,121 |
| *Net Expenditure.* | | | |
| Interest ... ... ... ... ... ... | + 301,774 | + 263,137 | + 278,537 |
| Army : Effective : Ordinary ... ... ... | + 15,155 | + 352,308 | — *853,392* |
| „ „ Warlike Operations ... ... | + 1,846,238 | + 2,541,365 | + 2,541,365 |
| Military and Special Defence Works ... ... | — *16,456* | — *65,189* | + 10,411 |
| Collection of Revenue ... ... ... | + 96,873 | — *77,378* | — *243,178* |
| Telegraph ... ... ... ... ... ... | — *143,233* | — *80,248* | — *186,648* |
| Railway Revenue Account... ... ... ... | + 89,148 | + 700,913 | + 223,913 |
| Irrigation ... ... ... ... ... ... | — *104,139* | — *110,499* | — *178,099* |
| Civil Departments ... ... ... ... ... | — *14,619* | — *285,706* | — *590,906* |
| Civil Furlough ... ... ... ... ... | — *69,372* | — *125,961* | — *158,761* |
| Superannuation ... ... ... ... ... | — *71,923* | — *97,051* | — *59,951* |
| Famine Relief and Insurance ... ... ... | + 2,783,800 | + 1,502,443 | + 207,043 |
| Construction of Provincial Railways ... ... | + 1,560 | + 128 | — *82,672* |
| Civil Works ... ... ... ... ... ... | — *249,515* | — *446,660* | — *551,960* |
| Other heads ... ... ... ... ... ... | + 23,504 | — *9,997* | — *48,197* |
| Provincial and Local Balances ... ... ... | — *1,283,353* | — *106,119* | + 245,481 |
| | + 3,205,442 | + 3,955,486 | + 552,986 |
| Total as compared with 1897–98 ... ... | + 6,213,680 | + 6,125,607 | + 3,733,107 |

## TABLE XII.

### EXPENDITURE on FAMINE RELIEF and INSURANCE.

| Years. | Famine Relief. | Construction of Protective Irrigation Works. | Construction of Protective Railways. | | Reduction or avoidance of Debt. | Total. |
|---|---|---|---|---|---|---|
| | | | Charged under Famine Relief and Insurance. | Charged under Railway Revenue Account. | | |
| | £ | £ | £ | £ | £ | £ |
| 15 years, 1881–82 to 1895–96. | 213,825 | 1,209,008 | 4,367,287 | 2,420,966 | 3,551,533 | 11,762,619 |
| 1896–97 ... ... | 1,385,454 | 31,220 | — | 292,571 | — | 1,709,245 |
| 1897–98 ... ... | 3,550,332 | 25,011 | — | 235,299 | — | 3,810,642 |
| 1898–99 ... ... | 26,703 | 7,780 | 460,235 | 207,737 | 296,825 | 999,280 |
| Revised Estimate, 1899–1900. | 2,054,800 | 18,100 | — | 89,500 | — | 2,162,400 |
| Budget, 1900–1901 | 3,335,000 | 33,300 | — | 137,100 | — | 3,505,400 |
| Total of 20 years | 10,566,114 | 1,324,419 | 4,827,522 | 3,383,173 | 3,848,358 | 23,949,586 |

## TABLE XIII.

### EXCHANGE.

From 1884–85 to 1898–99 the Accounts were so prepared as to bring the English transactions into tens of rupees by adding the Exchange, and combining the result with the Indian transactions. As sovereigns have now been declared legal tender in India, and are at present interchangeable with rupees at the rate of 1 to 15 (equal to 16*d.* per rupee), it has been decided that in the Accounts, with effect from the 1st of April, 1899, the Indian transactions shall be converted into pounds at that rate, and the sterling transactions be added thereto, the result being given in pounds. But there will almost always be some addition or subtraction to be made on account of Exchange, owing to the extreme improbability that the remittances for the whole year will be effected at *exactly* 16*d.* per rupee, and to engagements to remit various sums at specified rates. There are also charges incurred in India for the increase of the pay of the European soldiers in India owing to the fall in Exchange, and for compensation to officers. In the following table the receipt (+) or charge (—) due to these several causes, during recent years, is shewn.

| Years. | Amount required to defray Net Sterling Expenditure at | | Difference between columns (2) and (3), being Exchange on Net Sterling Expenditure. | | Exchange on Remittance Account. | Total of columns (5) and (6). | Other Charges for Exchange. | | Grand Total (7) + (8) + (9). |
|---|---|---|---|---|---|---|---|---|---|
| | Average drawing rate. | Rupees 15 for £1. | | | | | Soldiers' Pay. | Compensation to Officers. | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9)* | (10) |
| | Rupees. | Rupees. | Rupees. | £s at rupees 15 = £1. | £ | £ | £ | £ | £ |
| 1883–89 .. .. | 214,701,880 | 219,788,350 | + 5,086,970 | + 339,132 | + 634,295 | + 973,427 | — *344,667* | — | + 628,760 |
| 1889–90 .. .. | 210,259,220 | 217,697,320 | + 7,438,100 | + 495,874 | + 257,829 | + 753,703 | — *421,267* | — | + 332,436 |
| 1890–91 .. .. | 201,359,210 | 227,652,990 | + 26,293,780 | + 1,752,919 | + 52,132 | + 1,805,051 | — *391,467* | — | + 1,413,584 |
| 1891–92 .. .. | 225,419,890 | 235,751,700 | + 10,331,810 | + 688,787 | + 21,019 | + 709,806 | — *271,467* | — | + 438,339 |
| 1892–93 .. .. | 258,090,840 | 241,714,620 | — *16,376,220* | — *1,091,748* | + 13,124 | — *1,078,624* | — *408,133* | — | — *1,486,757* |
| 1893–94 .. .. | 257,929,380 | 234,500,420 | — *23,428,960* | — *1,561,930* | + 71,280 | — *1,490,650* | — *568,133* | — *412,312* | — *2,471,095* |
| 1894–95 .. .. | 284,030,500 | 232,559,730 | — *51,470,770* | — *3,431,384* | + 151,783 | — *3,279,601* | — *756,200* | — *326,183* | — *4,361,984* |
| 1895–96 .. .. | 270,651,760 | 230,699,300 | — *39,952,460* | — *2,663,497* | + 118,871 | — *2,544,626* | — *770,933* | — *885,088* | — *4,200,647* |
| 1896–97 .. .. | 256,909,850 | 232,030,930 | — *24,878,920* | — *1,658,594* | + 96,155 | — *1,562,439* | — *735,467* | — *623,451* | — *2,921,357* |
| 1897–98 .. .. | 250,171,070 | 240,069,010 | — *10,102,060* | — *673,470* | + 29,313 | — *644,157* | — *605,267* | — *457,243* | — *1,706,667* |
| 1898–99 .. .. | 241,234,330 | 240,909,540 | — *324,790* | — *21,653* | + 50,281 | + 28,628 | — *518,933* | — *319,860* | — *810,165* |
| 1899–1900 .. (Revised Estimate) | 242,653,000 | 243,745,000 | + 1,092,000 | + 72,800 | — *142,800* | — *70,000* | — *438,900* | — *317,700* | — *826,600* |
| 1900–1901 .. (Budget) | 256,072,000 | 256,072,000 | — | — | + 12,100 | + 12,100 | — *438,900* | — *318,700* | — *745,500* |

* Of the Exchange Compensation, the following amounts were borne by the Provincial Governments, and did not affect the Imperial position:—1893–4, £151,673; 1894–5, £236,469; 1895–6, £302,097; 1896–7, £214,805; 1897–8, £163,073; 1898–9, £112,633; (Revised) 1899–1900, £112,500; (Budget) 1900–1901, £113,000.

## TABLE XIV.

## HOME CHARGES.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year :—

| Net Expenditure. | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget, 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Interest and Management of Debt (excluding Interest charged in Railway Revenue Account) .. .. .. .. .. .. .. .. | 2,826,068 | 2,906,700 | 2,919,200 |
| Railway Revenue Account .. .. .. .. .. .. .. | 5,873,689 | 5,912,400 | 6,188,700 |
| Civil Administration: Payments on account of Departments in India, passage, outfit, &c. .. | 38,308 | 49,000 | 29,900 |
| Postal Subsidy .. .. .. .. .. .. .. .. | 56,000 | 48,000 | 48,000 |
| Telegraph: Red Sea Company's Annuity .. .. .. .. .. | 18,027 | 18,000 | 18,000 |
| „ Indo-European .. .. .. .. .. .. .. | 36,550 | 45,000 | 61,900 |
| „ Zanzibar-Mauritius .. .. .. .. .. .. | 10,000 | 10,000 | 10,000 |
| Public Works: Civil Engineering College .. .. .. .. .. | — *4,156* | — *300* | 700 |
| „ Other Charges .. .. .. .. .. .. | 4,351 | 1,200 | 1,500 |
| Marine: Her Majesty's ships in Indian Seas .. .. .. .. | 100,086 | 100,200 | 100,200 |
| „ Indian Government Defence Vessels .. .. .. .. | 45,000 | 74,200 | 59,600 |
| „ Other Charges .. .. .. .. .. .. .. | 2,559 | 16,700 | 3,000 |
| Civil Service: Allowances to Candidates, Examinations, &c. .. .. | 9,205 | 9,100 | 8,200 |
| Lunatics: Maintenance .. .. .. .. .. .. .. | 3,754 | 3,700 | 3,600 |
| Political Charges: Persian Mission .. .. .. .. .. .. | 7,000 | 7,000 | 7,000 |
| „ Diplomatic and Consular Establishments in China .. | 12,500 | 12,500 | 12,500 |
| „ Pensions: Territorial and Political .. .. .. | 11,577 | 11,400 | 11,400 |
| „ Other Charges .. .. .. .. .. .. | 4,954 | 4,200 | 4,300 |
| India Office: Salaries of Establishment .. .. .. .. .. | 128,990 | 132,000 | 133,800 |
| „ Auditor's Department .. .. .. .. .. | 6,331 | 6,600 | 6,800 |
| „ Store Department .. .. .. .. .. .. | 22,436 | 22,400 | 22,700 |
| „ Stationery, Postage, Telegrams, and other Charges .. .. | 22,667 | 87,200 | 22,300 |
| Army, Effective: Home Charges of British Forces serving in India .. | 773,559 | 747,400 | 712,000 |
| „ „ Troop Service and Transport .. .. .. .. | 275,755 | 125,900 | 269,000 |
| „ „ Other Charges .. .. .. .. .. .. | 18,431 | 38,100 | 22,000 |
| Stores: Civil and Public Works .. .. .. .. .. .. | 236,387 | 240,600 | 191,400 |
| „ Telegraph .. .. .. .. .. .. .. .. | 86,309 | 94,600 | 146,000 |
| „ Marine .. .. .. .. .. .. .. .. | 57,142 | 164,500 | 178,300 |
| „ Military .. .. .. .. .. .. .. .. | 508,012 | 397,800 | 926,400 |
| „ Special Defence Works .. .. .. .. .. .. | 944 | 200 | — |
| „ Miscellaneous Charges .. .. .. .. .. .. | — *15,182* | 15,000 | 9,000 |
| Furlough: Civil and Marine.. .. .. .. .. .. .. | 259,009 | 284,500 | 247,500 |
| „ Military .. .. .. .. .. .. .. .. | 302,549 | 316,000 | 326,000 |
| „ Telegraph .. .. .. .. .. .. .. .. | 3,383 | 4,600 | 4,300 |
| „ Public Works .. .. .. .. .. .. .. | 61,258 | 55,000 | 57,000 |
| Non-Effective Charges: Civil and Marine.. .. .. .. .. | 1,251,567 | 1,281,100 | 1,300,100 |
| „ Military .. .. .. .. .. .. .. .. | 3,005,117 | 3,007,200 | 3,009,200 |
| Total .. .. .. .. .. .. .. | 16,060,636 | 16,249,700 | 17,071,500 |

There is an increase in the Budget for 1900–1901, as compared with the Account for 1898–99, of £577,488 in Stores, chiefly for the Army, of £315,011 in the Railway Revenue Account, of £93,132 under Interest and Management of the Debt, and of £52,616 in the Non-Effective charges; and a reduction of £27,383 in other payments; so that the total increase in the net sterling Expenditure is £1,010,864.

The Expenditure in England not charged on the Revenues of the year, according to the Account and Estimates, is as follows :—

| Expenditure. | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget, 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Capital outlay on construction of State Railways .. .. .. .. | 766,839 | 634,000 | 910,000 |
| „ „ on Irrigation Works .. .. .. .. .. .. | 3,321 | 10,000 | 3,500 |
| Total .. .. .. .. | 770,160 | 644,000 | 913,500 |

## TABLE XV.

## RAILWAYS.

Length of Railways in India sanctioned on 31st March 1900 ... 26,782 miles.
„ „ opened for traffic „ „ ... 23,780 „

| *Length opened in* 1899–1900. | Miles. | *Additional Length sanctioned in* 1899–1900. | Miles. |
|---|---|---|---|
| Hyderabad-Godavari Valley ... ... | 154 | South Indian: Madura-Pamban and Tinnevelly-Quilon Extensions ... | 206 |
| East Indian: Moghal Sarai to Gya ... | 125 | Burma: Bassein to Tharrawaddy ... | 119 |
| North-Western: Branches ... ... | 125 | Bengal-Nagpur: Midnapore to Bujudih... | 114 |
| Gwalior Light Railway ... ... ... | 125 | Jodhpur-Bikaner: Suratgarh to Bhatinda | 88 |
| Tapti Valley ... ... ... ... ... | 120 | North-Western: Nowshera to Jargai ... | 40 |
| South Behar: Luckeeserai-Gya ... ... | 79 | Eastern Bengal: Moghalhat to Dhubri ... | 39 |
| Bina-Goona-Bárán ... ... ... ... | 74 | Bengal and North-Western: Sakri to Jainagar ... ... ... ... | 30 |
| Jodhpur-Bikaner ... ... ... ... | 69 | Vijapur to Kalol ... ... ... ... | 30 |
| Bengal and North-Western: Tirhoot Section ... ... ... ... ... | 66 | Other lines ... ... ... ... ... | 45 |
| Burma: Meiktila to Myingan ... ... | 58 | | |
| Birur-Shimoga ... ... ... ... | 38 | | |
| Great Indian Peninsula: Amalner to Jalgaon ... ... ... ... ... | 34 | | |
| Hardwar-Dehra ... ... ... ... | 32 | | |
| Other lines ... ... ... ... ... | 176 | | |
| Total ... ... | 1,275 | Total ... ... | 711 |

*Results of Working the Railways.*

Including Capital Expenditure on Steam-boat Service and Suspense Account, but excluding other indirect charges, the following are the general results of working the Railways for the last three calendar years:—

| | 1897. | 1898. | 1899. |
|---|---|---|---|
| Miles open at end of year ... ... | 20,878 | 21,815 | 23,225 |
| Capital outlay at end of year £ | 172,088,143 | 178,898,605 | 190,684,645 |
| Average cost per open mile „ | 8,243 | 8,201 | 8,210 |
| Number of passengers carried ... | 151,137,849 | 152,285,760 | 161,957,197 |
| Number of tons of goods carried ... | 33,894,597 | 36,297,939 | 39,251,466 |
| Gross receipts ... ... £ | 17,058,391 | 18,293,450 | 19,364,013 |
| Working expenses ... „ | 8,324,173 | 8,686,709 | 9,225,879 |
| Net receipts ... ... „ | 8,734,218 | 9,606,741 | 10,138,134 |
| Percentage of net receipts on capital cost ... ... ... ... | 5·08 | 5·37 | 5·32 |

| Railway Revenue Account. | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget, 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Receipts ... ... ... ... | 15,160,534 | 16,464,300 | 17,131,500 |
| Expenditure ... ... ... | 15,780,699 | 16,472,700 | 17,616,900 |
| Net Charge ... ... | 620,165 | 8,400 | 485,400 |

This result is arrived at after charging in the Railway Revenue Account the following sums on account of the redemption of Capital which is included in the annuities issued for the purchase of guaranteed railways:—

| | Redemption of Capital. £ |
|---|---|
| Account, 1898–99 ... ... ... ... ... ... | 212,800 |
| Revised Estimate, 1899–1900 ... ... ... ... ... | 221,700 |
| Budget, 1900–1901 ... ... ... ... ... ... | 402,000 |

## TABLE XVI.

### IRRIGATION WORKS.

| Financial Result. | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Major Works: Direct receipts ... ... ... | 1,475,287 | 1,587,100 | 1,538,200 |
| Portion of Land Revenue due to Irrigation ... ... ... | 672,505 | 676,900 | 711,400 |
| Total Revenue ... ... | 2,147,792 | 2,264,000 | 2,249,600 |
| Working Expenses ... ... | 626,929 | 674,700 | 659,400 |
| Net Revenue ... ... | 1,520,863 | 1,589,300 | 1,590,200 |
| Interest on Debt ... ... | 875,129 | 896,600 | 923,200 |
| Net Receipt ... ... | 645,734 | 692,700 | 667,000 |
| Minor Works and Navigation: net Charge ... ... ... | 465,974 | 519,300 | 561,200 |
| Total net Receipt ... | 179,760 | 173,400 | 105,800 |

| Capital Outlay. | To the end of 1897–98. | During 1898–99. | Estimated in | | Total to end of 1900–1901. | Percentage of net Revenue in 1898–99 on Capital Outlay. |
|---|---|---|---|---|---|---|
| | | | 1899–1900. | 1900–1901. | | |
| | £ | £ | £ | £ | £ | |
| Bengal: Orissa Project ... ... | 1,714,709 | 4,517 | 2,933 | 4,133 | 1,726,292 | ·01 |
| Midnapore Canal ... | 552,052 | — | — | — | 552,052 | —·43 |
| Son Canals ... ... | 1,724,963 | — 2,097 | — | 1,267 | 1,724,133 | 1·99 |
| N.-W. Provinces: Ganges Canal ... | 1,879,429 | 1,996 | 6,200 | 8,200 | 1,895,825 | 10·13 |
| Lower Ganges Canal. | 2,168,432 | 31,088 | 40,200 | 9,533 | 2,249,253 | 4·52 |
| „ Fatehpur Branch. | 148,015 | 34,459 | 22,800 | 18,200 | 223,474 | —·07 |
| Agra Canal ... | 590,089 | 1,110 | 1,133 | 2,000 | 594,332 | 5·04 |
| Eastern Jumna Canal. | 241,711 | 670 | 2,733 | 5,400 | 250,514 | 30·66 |
| Betwa Canal ... | 272,237 | — 59 | 5,200 | 8,400 | 285,778 | ·22 |
| Punjab: Western Jumna Canal ... | 1,029,761 | 27,082 | 31,667 | 5,600 | 1,094,110 | 12·22 |
| Bari Doab Canal ... | 1,162,834 | 4,107 | 8,600 | 25,200 | 1,200,741 | 13·94 |
| Sirhind Canal (State outlay) | 1,531,899 | 6,129 | 8,000 | 10,600 | 1,556,628 | 9·01 |
| Chenab Canal ... ... | 1,477,037 | 100,573 | 61,000 | 52,667 | 1,691,277 | 8·58 |
| Jhelum Canal ... ... | 13,190 | 26,941 | 179,067 | 227,600 | 446,798 | — |
| Swat River Canal ... | 256,931 | 2,072 | 6,667 | — | 265,670 | 9·14 |
| Madras: Godavari Delta System ... | 738,386 | 5,638 | 4,267 | 6,000 | 754,291 | 21·90 |
| Kistna Delta System ... | 823,379 | 10,511 | 12,667 | 14,267 | 860,824 | 16·35 |
| Pennér River Canals System. | 319,901 | 1,461 | 4,933 | 12,533 | 338,828 | 9·59 |
| Periyar Project ... ... | 552,857 | 9,339 | 5,333 | 4,067 | 571,596 | 1·74 |
| Rushikulya Project ... | 283,681 | 3,556 | 2,933 | 1,733 | 291,903 | 1·04 |
| Bombay: Eastern Nara Works ... | 404,333 | 81 | 4,067 | 8,267 | 416,748 | 6·96 |
| Jamrao Canal ... ... | 250,817 | 98,056 | 80,467 | 50,067 | 479,407 | — |
| Mutha Canals ... ... | 424,396 | 2,320 | 1,667 | 266 | 428,649 | 2·76 |
| Nira Canal ... ... | 356,344 | 688 | 266 | 4,000 | 357,698 | 1·54 |
| Burma: Mandalay Canal ... | 43,522 | 57,742 | 73,333 | 60,000 | 234,597 | — |
| Other Works ... ... ... | 2,798,965 | 25,067 | 56,600 | 168,200 | 3,052,432 | — |
| Total ... ... | 21,759,870 | 453,047 | 622,733 | 708,200 | 23,543,850 | 6·88 |

The chief grants in 1900–1901 are for the Jhelum, Mandalay, Chenab, Jamrao, and Lower Ganges Canals.

## TABLE XVII.

### CONSTRUCTION OF PUBLIC WORKS.

| | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| State Railways ... ... ... ... ... ... | 3,307,557 | 3,504,300 | 2,619,500 |
| Irrigation Works ... ... ... ... ... ... | 453,047 | 622,700 | 708,200 |
| | 3,760,604 | 4,127,000 | 3,327,700 |
| In addition to this, the outlay by Companies guaranteed or subsidized by the Government is ... ... ... | 3,183,291 | 2,965,300 | 2,334,300 |
| Total ... ... ... ... ... ... | 6,943,895 | 7,092,300 | 5,662,000 |

## TABLE XVIII.

### DEBT.

| | Account, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| In India ... ... ... ... ... ... ... | 639,376 | — *120,000* | 1,896,700 |
| In England* ... ... ... ... ... ... ... | 413,676 | — *1,300* | 500,000† |

* Including temporary debt, but excluding the cancelment of debt by the operation of the sinking funds.

† Excluding the liability for the debenture debt of the Great Indian Peninsula Railway Company incurred on the purchase of its undertaking.

## TABLE XIX.

### SEA-BORNE TRADE.

[Fifteen rupees taken as equal to £1.]

| | 1897–98. | 1898–99. | 1899–1900. |
|---|---|---|---|
| | £ | £ | £ |
| Imports of Private Merchandise ... ... ... ... | 46,177,775 | 45,586,895 | 47,141,241 |
| Government stores ... ... ... ... | 2,920,248 | 2,480,791 | 3,061,745 |
| Total merchandise ... ... ... | 49,098,023 | 48,067,686 | 50,202,986 |
| Treasure ... ... ... ... ... ... | 13,687,078 | 11,930,408 | 13,982,457 |
| Total imports ... ... ... ... | 62,785,101 | 59,998,094 | 64,185,443 |
| Exports of Indian Produce and Manufactures ... ... | 62,524,068 | 72,900,184 | 70,475,902 |
| Foreign goods (re-exports) ... ... ... | 2,500,781 | 2,247,464 | 2,195,105 |
| Government stores ... ... ... ... | 63,672 | 52,168 | 71,423 |
| Total merchandise ... ... ... | 65,088,521 | 75,199,816 | 72,742,430 |
| Treasure ... ... ... ... ... ... | 4,765,765 | 4,940,947 | 5,304,258 |
| Total exports ... ... ... ... | 69,854,286 | 80,140,763 | 78,046,688 |
| Total Sea-borne trade ... ... ... ... ... | 132,639,387 | 140,138,857 | 142,232,131 |

*Analysis of the Imports of Merchandise.*

| | 1897-98. | 1898-99. | 1899-1900. |
|---|---|---|---|
| *Private Merchandise.* | | | |
| | £ | £ | £ |
| I. Animals, living ... ... ... ... | 151,754 | 219,537 | 202,330 |
| II. Articles of Food and Drink : | | | |
| Grain and Pulse ... ... ... ... | 407,195 | 20,843 | 484,662 |
| Liquors .. ... ... ... ... | 1,058,996 | 1,098,347 | 1,064,985 |
| Provisions ... ... ... ... ... | 1,137,147 | 1,021,112 | 1,125,499 |
| Salt ... ... ... ... ... | 579,146 | 440,818 | 407,997 |
| Spices ... ... ... ... ... | 496,515 | 592,702 | 611,015 |
| Sugar ... ... ... ... ... | 3,189,653 | 2,677,999 | 2,251,086 |
| Tea ... ... ... ... ... | 141,991 | 123,296 | 105,762 |
| Other articles ... ... ... ... | 149,901 | 151,254 | 106,847 |
| Total ... ... ... ... | 7,160,544 | 6,126,371 | 6,157,853 |
| III. Metals and their Manufactures : | | | |
| Copper ... ... ... ... ... | 947,313 | 747,518 | 352,758 |
| Iron ... ... ... ... ... | 1,914,858 | 1,539,052 | 1,612,932 |
| Steel ... ... ... ... ... | 757,632 | 683,670 | 667,234 |
| Other metals ... ... ... ... | 500,362 | 482,590 | 487,580 |
| Hardware, cutlery, implements, and sewing machines ... ... ... ... | 976,510 | 953,416 | 1,060,207 |
| Machinery and millwork ... ... ... | 1,905,185 | 2,037,287 | 1,694,602 |
| Railway plant and rolling stock (not Government stores) ... ... ... ... | 1,839,034 | 1,883,210 | 1,851,385 |
| Total ... ... ... ... | 8,840,894 | 8,326,743 | 7,726,698 |
| IV. Chemicals, Drugs, &c.... ... ... ... | 1,373,696 | 1,342,275 | 1,287,658 |
| V. Oils : | | | |
| Kerosine ... ... ... ... ... | 2,265,191 | 1,990,581 | 1,959,988 |
| Other kinds ... ... ... ... | 499,186 | 377,423 | 324,127 |
| Total ... ... ... ... | 2,764,377 | 2,368,004 | 2,284,115 |
| VI Raw Materials and Unmanufactured Articles : | | | |
| Coal, coke, and patent fuel ... .. ... | 356,919 | 464,253 | 540,142 |
| Ivory ... ... ... ... ... | 143,284 | 141,911 | 70,331 |
| Precious stones and pearls, unset ... ... | 300,327 | 259,969 | 618,231 |
| Silk ... ... ... ... ... | 446,514 | 531,771 | 384,059 |
| Other articles ... ... ... ... | 637,162 | 583,347 | 846,926 |
| Total ... ... ... ... | 1,884,206 | 1,981,251 | 2,459,689 |
| VII. Articles Manufactured and partly Manufactured : | | | |
| A. Yarns and textile fabrics : | | | |
| Cotton twist and yarn ... ... ... | 2,328,692 | 1,701,089 | 1,633,340 |
| „ piece goods ... ... ... | 14,856,906 | 15,932,780 | 17,275,156 |
| „ other sorts ... ... ... | 410,957 | 519,278 | 726,254 |
| Flax, hemp, and jute ... ... ... | 171,745 | 140,401 | 160,286 |
| Silk ... ... ... ... ... | 766,173 | 907,862 | 753,221 |
| Wool ... ... ... ... ... | 765,618 | 1,015,821 | 1,172,000 |
| B. Apparel, including boots and shoes ... | 816,375 | 920,324 | 976,204 |
| C. Other manufactured articles : | | | |
| Glass ... ... ... ... ... | 384,309 | 441,529 | 511,101 |
| Matches ... ... ... ... | 278,130 | 253,193 | 231,729 |
| Paints and colours, and painters' materials | 216,251 | 222,692 | 231,434 |
| Paper and pasteboard ... ... ... | 221,280 | 255,105 | 274,213 |
| Stationery (excluding paper) ... ... | 184,869 | 193,321 | 195,844 |
| Umbrellas ... ... ... ... | 223,582 | 162,292 | 182,020 |
| Other articles ... ... ... ... | 2,377,417 | 2,557,027 | 2,700,096 |
| Total ... ... ... ... | 24,002,304 | 25,222,714 | 27,022,898 |
| Total Private Merchandise ... ... ... ... | 46,177,775 | 45,586,895 | 47,141,241 |

| | 1897–98. | 1898–99. | 1899–1900. |
|---|---|---|---|
| *Government Stores.* | | | |
| | £ | £ | £ |
| Railway plant and rolling stock ... ... | 1,726,478 | 1,367,367 | 1,684,218 |
| Arms, ammunition, &c. ... ... ... | 153,123 | 204,930 | 65,706 |
| Metals, hardware, machinery, &c. ... ... | 481,356 | 405,603 | 645,534 |
| Other Stores ... ... ... ... | 559,291 | 502,891 | 666,287 |
| Total ... ... ... ... | 2,920,248 | 2,480,791 | 3,061,745 |

*Analysis of the Exports of Indian Produce and Manufactures.*

| | 1897–98. | 1898–99. | 1899–1900. |
|---|---|---|---|
| | £ | £ | £ |
| I. Animals, living ... ... ... ... | 94,281 | 106,652 | 133,810 |
| II. Food and Drink: | | | |
| Coffee ... ... ... ... ... | 1,012,753 | 1,166,549 | 989,810 |
| Rice ... ... ... ... | 7,803,895 | 10,542,636 | 8,731,365 |
| Wheat (including flour) ... ... ... | 1,172,431 | 6,810,746 | 2,862,956 |
| Other grain and pulse ... ... ... | 392,925 | 778,330 | 471,168 |
| Provisions ... ... ... ... ... | 354,445 | 406,486 | 411,372 |
| Spices ... ... ... ... ... | 314,419 | 412,398 | 365,530 |
| Sugar ... ... ... ... ... | 194,969 | 132,291 | 224,954 |
| Tea ... ... ... ... ... | 5,372,415 | 5,363,203 | 6,061,408 |
| Other articles ... ... ... ... | 94,052 | 105,180 | 133,331 |
| Total ... ... ... ... | 16,712,304 | 25,717,819 | 20,251,894 |
| III. Metals and their Manufactures ... ... ... | 95,564 | 90,899 | 142,778 |
| IV. Chemicals, Drugs, Dyeing Materials, &c.: | | | |
| Opium ... ... ... ... ... | 4,065,042 | 4,750,673 | 5,469,143 |
| Indigo ... ... ... ... ... | 2,038,268 | 1,980,319 | 1,795,007 |
| Saltpetre ... ... ... ... ... | 265,830 | 232,897 | 256,196 |
| Other articles ... ... ... ... | 542,061 | 592,062 | 720,995 |
| Total ... ... ... ... | 6,911,201 | 7,555,951 | 8,241,341 |
| V. Oils ... ... ... ... ... ... | 434,450 | 533,925 | 579,099 |
| VI. Raw Materials: | | | |
| Cotton ... ... ... ... ... | 5,914,209 | 7,459,026 | 6,617,910 |
| Hides and skins ... ... ... ... | 2,996,198 | 2,770,056 | 4,592,946 |
| Jute ... ... ... ... ... | 6,753,328 | 4,627,497 | 5,381,098 |
| Manures (bones, &c.) ... ... ... | 263,500 | 272,268 | 408,971 |
| Seeds: Castor ... ... ... ... | 506,394 | 488,120 | 360,439 |
| „ Linseed ... ... ... ... | 1,913,035 | 3,421,655 | 3,002,145 |
| „ Poppy ... ... ... ... | 372,478 | 373,948 | 407,646 |
| „ Rape ... ... ... ... | 1,648,117 | 1,877,194 | 1,346,904 |
| „ Til or jinjili ... ... ... | 1,068,382 | 1,524,201 | 1,339,973 |
| „ Other sorts ... ... ... ... | 220,994 | 213,010 | 287,930 |
| Silk ... ... ... ... ... | 343,234 | 305,335 | 465,740 |
| Wood: teak and other ... ... ... | 684,484 | 687,918 | 695,376 |
| Wool ... ... ... ... ... | 904,358 | 835,655 | 904,260 |
| Other articles ... ... ... ... | 1,145,610 | 1,240,115 | 1,460,239 |
| Total ... ... ... ... | 24,734,321 | 26,095,998 | 27,271,577 |
| VII. Articles Manufactured and partly Manufactured: | | | |
| Yarns and textile fabrics: | | | |
| Cotton twist and yarn ... ... ... | 4,644,555 | 4,402,059 | 4,601,452 |
| „ piece goods ... ... ... | 709,926 | 705,588 | 841,163 |
| „ other sorts ... ... ... | 79,744 | 84,666 | 73,468 |
| Jute: Gunny bags ... ... ... | 2,477,697 | 2,261,090 | 2,345,919 |
| „ „ cloths, rope, twine, &c. ... | 1,476,207 | 1,604,483 | 1,830,315 |
| Other kinds ... ... ... ... | 234,138 | 239,218 | 257,694 |
| Other manufactured articles: | | | |
| Hides and skins, dressed or tanned ... | 2,548,825 | 2,196,090 | 2,383,017 |
| Lac ... ... ... ... ... | 707,109 | 570,995 | 749,877 |
| Other articles ... ... ... ... | 663,746 | 734,751 | 772,498 |
| Total ... ... ... ... | 13,541,947 | 12,798,940 | 13,855,403 |
| Total Indian Produce and Manufactures ... ... | 62,524,068 | 72,900,184 | 70,475,902 |

*Analysis of the Re-exports of Foreign Merchandise.*

| | 1897–98. | 1898–99. | 1899–1900. |
|---|---|---|---|
| | £ | £ | £ |
| Cotton goods, including twist and yarn ... ... | 944,173 | 906,530 | 896,345 |
| Sugar ... ... ... ... ... ... | 79,293 | 123,213 | 76,309 |
| Tea ... ... ... ... ... ... | 143,662 | 97,541 | 56,578 |
| Wool and its manufactures ... ... ... ... | 448,995 | 331,046 | 324,056 |
| Other articles ... ... ... ... ... | 884,658 | 789,134 | 841,817 |
| Total ... ... ... ... | 2,500,781 | 2,247,464 | 2,195,105 |

*Movement of Treasure.*

| | 1897–98. | 1898–99. | 1899–1900. |
|---|---|---|---|
| | £ | £ | £ |
| Gold : Imports ... ... ... ... ... | 4,854,148 | 5,893,369 | 7,632,530 |
| „ Exports ... ... ... ... ... | 1,581,822 | 1,557,764 | 1,338,797 |
| Net imports ... ... ... | 3,272,326 | 4,335,605 | 6,293,733 |
| Silver : Imports ... ... ... ... ... | 8,832,930 | 6,037,039 | 6,349,926 |
| „ Exports ... ... ... ... ... | 3,183,943 | 3,383,183 | 3,965,461 |
| Net imports ... ... ... | 5,648,987 | 2,653,856 | 2,384,465 |
| Net imports of treasure ... ... ... ... | 8,921,313 | 6,989,461 | 8,678,198 |
| Value of fractional silver coined ... ... ... | 332,813 | 186,937 | 616,111 |
| „ Rupees coined ... ... ... ... | — | — | 867,872 |
| „ British dollars coined ... ... ... | 3,220,055 | 3,259,255 | 4,650,603 |
| „ Coinage for native states ... ... ... | 324,315 | 278,640 | — |

*Shipping.*

| | 1897–98. | | 1898–99. | | 1899–1900. | |
|---|---|---|---|---|---|---|
| | No. | Tons. | No. | Tons. | No. | Tons. |
| Vessels with cargoes entered ... | 3,633 | 3,103,339 | 3,508 | 3,303,627 | 3,303 | 3,413,879 |
| „ cleared ... | 4,166 | 3,602,371 | 4,362 | 4,404,961 | 3,819 | 4,021,907 |

## TABLE XX.

### ASSETS AND LIABILITIES, MARCH 31ST, 1900.

| *Assets.* | £ | *Liabilities.* | £ |
|---|---|---|---|
| Railways constructed by the State | 70,468,000 | Debt in India ... .. ... | 74,983,000 |
| „ purchased „ „ | 59,236,000 | „ England ... ... ... | 124,144,000 |
| Irrigation Works ... ... ... | 22,829,000 | Other Obligations... ... ... | 12,969,000 |
| Loans to Corporations, &c.... ... | 8,714,000 | | |
| Advances to Railway Companies... | 9,543,000 | | 212,096,000 |
| Cash Balances in India ... ... | 8,821,000 | | 181,835,000 |
| „ „ England... ... | 2,224,000 | | |
| | 181,835,000 | Excess of Liabilities over Assets, in India and in England | 30,261,000 |

## TABLE XXI.

### BURDEN OF TAXATION.

| | Account, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. |
|---|---|---|---|
| | £ | £ | £ |
| Salt ... ... ... ... ... ... ... ... | 5,813,900 | 5,603,800 | 5,580,900 |
| Stamps ... ... ... ... ... ... ... | 3,161,700 | 3,191,900 | 3,230,100 |
| Excise ... ... ... ... ... ... ... | 3,782,600 | 3,810,400 | 3,769,600 |
| Provincial Rates ... ... ... ... ... ... | 2,609,700 | 2,509,500 | 2,608,800 |
| Customs ... ... ... ... ... ... ... | 3,127,200 | 3,078,100 | 3,061,700 |
| Assessed Taxes ... ... ... ... ... ... | 1,274,000 | 1,295,300 | 1,297,300 |
| Registration ... ... ... ... ... ... | 293,200 | 280,700 | 292,700 |
| Total ... ... ... | 20,062,300 | 19,769,700 | 19,841,100 |
| According to the census taken in 1891, the population of British India was 221,173,000. On this basis, and allowing for the increase of population at the rate of two-thirds of one per cent. per annum, the payment per head, on the assumption that the whole of the taxation from Salt, Excise, Customs, &c., is paid by the inhabitants of British India, is... | *s.* *d.*<br>1 8¾ | *s.* *d.*<br>1 8¼ | *s.* *d.*<br>1 8¼ |
| If the payment of Land Revenue be added, the average becomes ... ... ... ... ... | 3 3 | 3 1¼ | 3 2 |

# APPENDIX II.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1897-98 and 1898-99, and ESTIMATES for 1899-1900 and 1900-1901, with Explanations.

| REVENUE AND EXPENDITURE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| Revenue ... ... ... ... | 64,257,207 | 67,595,815 | 68,532,400 | 70,155,800 | The result of 1898-99 was better than that of 1897-98 by £6,213,680. The estimated result of 1899-1900 is worse than that of 1898-99 by £88,073. The estimated result of 1900-1901 is worse than that of 1899-1900 by £2,392,500. |
| Expenditure charged on the Revenue of the year. | 67,830,014 | 64,954,942 | 65,979,600 | 69,959,500 | |
| Surplus ... ... ... ... | — | 2,640,873 | 2,552,800 | 160,300 | |
| or | | | | | |
| *Deficit* ... ... ... ... | *— 3,572,807* | — | — | — | |
| Total Expenditure, Imperial and Provincial, during the Year. | 68,135,133 | 63,976,708 | 66,178,600 | 70,546,100 | In 1898-99 the Provincial Governments did not spend their full income. On the other hand, in 1897-98, and according to the Estimates for 1899-1900 and 1900-1901, they spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current year. |
| Portion thereof spent by Provincial Governments from their Balances. | *305,119* | — | *199,000* | *550,600* | |
| Allotments to Provincial Governments unspent by them. | — | 978,234 | — | — | |
| Expenditure charged on the Revenue of the year. | 67,830,014 | 64,954,942 | 65,979,600 | 69,995,500 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897–98 and 1898–99,

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| PRINCIPAL HEADS OF REVENUE: | £ | £ | £ | £ | |
| Land Revenue ... ... | 17,122,428 | 18,306,208 | 17,240,800 | 18,078,700 | In 1898–99 the improvement was general; more than half of it occurred in the North-West Provinces, but it was also large in the Central Provinces, Burma, the Punjab, and Madras. In 1899–1900 the reduction arises from the famine, in Bombay, Punjab, Central and North-West Provinces, and Madras, while in Burma there is a material increase. In the hope of a recovery from the famine occurring after September 1900, the land revenue is expected to show a considerable improvement in the current year, in Bombay, Madras, and the Punjab. |
| Opium ... ... ... | 3,453,181 | 3,816,887 | 4,403,800 | 4,559,800 | The number of chests sold monthly in Calcutta was 3,250 throughout 1897 and 1898, and was raised to 3,400 in January 1899. The average price per chest was 1,023 rupees in 1897-98, 1,055 in 1898-99, 1,221 in 1899–1900, and is estimated at 1,200 rupees in 1900–1901. The number of chests of Malwa opium paying duty was 17,433 in 1897–98, 24,000 in 1898–99, and is estimated at 25,508 in 1899–1900, and again in 1900–1901. The duty was reduced on the 27th of October 1897 from 600 to 500 rupees; in 1898-99 there was a revival in the demand, owing to a scanty crop in China, and to the reduction of the pass duty. |
| Salt ... ... ... ... | 5,729,433 | 6,066,581 | 5,879,100 | 5,845,100 | The duty on salt is 2½ rupees a maund throughout India (except in Burma, where it is one rupee a maund). In 1897-98 the revenue had been reduced to a certain extent through the famine and the plague. In 1898-99 there was a general revival of trade, and there were unusually large credit sales in Madras. The estimates for 1899-1900 and 1900-1901 are affected by the famine. |
| Stamps ... ... ... | 3,224,695 | 3,198,433 | 3,231,700 | 3,267,400 | |
| Excise ... ... ... | 3,659,636 | 3,828,948 | 3,860,600 | 3,819,300 | A general recovery took place in 1898–99, notably in the North-West Provinces, Bengal, and Bombay, the only exception being in Madras. |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| DIRECT DEMANDS ON THE REVENUES: | £ | £ | £ | £ | |
| Refunds and Drawbacks | 189,563 | 202,889 | 194,900 | 191,300 | In the Net Statement on page 50 these charges are distributed among the various heads of revenue to which they relate. |
| Assignments and Compensations. | 1,027,832 | 1,013,420 | 1,064,700 | 1,052,500 | |
| CHARGES IN RESPECT OF COLLECTION: | | | | | |
| Land Revenue ... ... | 2,791,696 | 2,703,038 | 2,749,600 | 2,873,900 | The charge in 1897–98 was enhanced by compensation for dearness of provisions given to the less highly-paid servants. In 1899–1900 and 1900–1901 the increase is chiefly in Burma, Madras, the North-West Provinces, and Bombay. |
| Opium ... ... ... | 1,592,667 | 1,582,191 | 1,731,200 | 1,770,800 | In recent years the poppy crops have been poor, and in 1899–1900 it was not quite up to the standard. |
| Salt... ... ... ... | 315,811 | 310,467 | 334,500 | 353,200 | In 1899–1900 and 1900–1901 the increase is mainly in Madras and Bengal. |
| Stamps ... ... ... | 101,176 | 98,455 | 102,600 | 92,800 | |
| Excise ... ... ... | 160,304 | 162,009 | 164,900 | 174,900 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897–98 and 1898–99,

| REVENUE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| PRINCIPAL HEADS OF REVENUE—*continued.* | £ | £ | £ | £ | |
| Provincial Rates ... ... | 2,482,193 | 2,614,762 | 2,514,500 | 2,613,000 | In 1898–99 the improvement was principally in the North-West Provinces, where there was a large collection on account of arrears. The reduction in 1899–1900 is due to suspensions on account of the famine, chiefly in Bombay and the Punjab. |
| Customs ... ... ... | 3,094,197 | 3,201,441 | 3,153,300 | 3,134,200 | In 1898–99 the increase arose on the large exports of rice, but on imports of silver there was a material falling-off. In 1899–1900 there was a considerable diminution both in exports of rice and in imports of silver and petroleum; but against this must be set increased imports of cotton goods and the countervailing duties on sugar. |
| Assessed Taxes ... ... | 1,263,643 | 1,281,461 | 1,302,700 | 1,305,200 | An Income Tax of 5 pies in the rupee (equal to $6\frac{1}{4}d.$ in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to $5d.$ in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from $1\frac{1}{3}$ to $2\frac{2}{3}$ per cent.; incomes derived from agriculture, being already liable to pay the rates imposed on land in 1877–78, are exempted from this Income Tax. |
| Forest ... ... ... | 1,159,676 | 1,239,912 | 1,243,700 | 1,188,800 | The improvement in 1898–99 was chiefly in Burma, owing to the large demand for teak, and its high price, and in the Punjab through large sales at favourable rates. The estimate of 1900–1901 anticipates a smaller receipt in Burma. |
| Registration ... ... | 324,363 | 294,117 | 281,400 | 293,500 | In 1897–98 there were exceptional receipts in Madras for certificates of previous non-encumbrance of land. |
| Tributes from Native States. | 589,353 | 606,468 | 617,400 | 618,500 | The variations arise from delay in payment, and recovery of arrears. |
| TOTAL ... £ | 42,102,848 | 44,455,218 | 43,729,000 | 44,723,500 | |

and Estimates for 1899-1900 and 1900-1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| DIRECT DEMANDS ON THE REVENUES — *continued.* | | | | | |
| CHARGES IN RESPECT OF COLLECTION—*continued.* | £ | £ | £ | £ | |
| Provincial Rates ... ... | 35,020 | 37,158 | 39,600 | 44,400 | |
| Customs ... ... ... | 140,919 | 143,295 | 152,600 | 157,000 | |
| Assessed Taxes ... ... | 21,519 | 21,875 | 22,300 | 22,900 | |
| Forest ... ... ... | 667,617 | 660,478 | 745,500 | 751,900 | The increase in 1899-1900 was spread over almost all the provinces; it occurred chiefly in Bombay, owing to a scheme for supplying fodder to cattle in the famine-stricken districts, and in the Punjab and Burma in consequence of the expanded operations. |
| Registration ... ... | 165,260 | 165,674 | 165,100 | 171,500 | |
| TOTAL ... £ | 7,209,384 | 7,100,949 | 7,467,500 | 7,657,100 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| INTEREST ... ... | 580,644 | 706,285 | 604,600 | 627,300 | In 1898-99 there was an exceptional increase, owing to the Bombay Port Trust paying on the 31st of March 1899 the interest due on the 1st of April, and to the investment of 20,000,000 rupees by the Currency Department in December 1896, the gain from which in 1897-98 had been partially taken against the discount incurred on the loan. |
| POST OFFICE, TELEGRAPH, AND MINT. | | | | | |
| Post Office ... .. ... | 1,252,775 | 1,276,045 | 1,298,000 | 1,320,500 | From 1893-94 the revenue of the Post Office has exceeded the expenditure. |
| Telegraph ... ... ... | 872,712 | 720,536 | 826,400 | 804,200 | From 1888-89 to 1899-1900 the receipts have exceeded the expenditure in the Telegraph department. In 1897-98 there were exceptional receipts from the use of the telegraph in connection with the frontier operations. There was in 1899-1900 an abnormal use of telegrams in connection with the war in South Africa, and the movements of grain due to the famine. |
| Mint ... ... ... | 121,370 | 51,954 | 341,900 | 272,800 | There was an unusual profit in 1897-98 on the coinage of British dollars for use in the Straits Settlements, &c., and on the issue of Government rupees in exchange for rupees of the Bhopal and Kashmir States. The increase in 1899-1900 arises from the coinage of rupees from silver purchased in consequence of the great demand for them, and also of British dollars, and of copper needed at the relief works. Similar causes explain the large, though somewhat less, receipts expected in 1900-1901. |
| £ | 2,246,857 | 2,048,535 | 2,466,300 | 2,397,500 | |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| INTEREST. | £ | £ | £ | £ | |
| Interest on Debt ... ... | 6,615,627 | 6,595,732 | 6,684,100 | 6,894,400 | Of the reduction in 1898–99, £103,873 arose in India from the transfer of debt to the Public Works portion, and £73,349 in England from the decision to defray the discount on the loan by a sinking fund. In 1899-1900 there was a further reduction of £169,505 in India from transfer to the Public Works portion of the debt; but in England the charge was increased by £99,734. In the Budget an increase is expected of £23,300 in India, with a reduction of £24,000 in England. |
| *Deduct* amount chargeable to Railways. | *3,909,268* | *4,047,632* | *4,184,300* | *4,368,700* | |
| and to Irrigation Works | *856,166* | *875,129* | *896,600* | *923,200* | |
| Remainder chargeable on Ordinary Debt. | 1,850,193 | 1,672,971 | 1,603,200 | 1,602,500 | |
| Interest on other Obligations. | 343,488 | 344,577 | 351,300 | 359,300 | |
| TOTAL ... £ | 2,193,681 | 2,017,548 | 1,954,500 | 1,961,800 | |
| POST OFFICE, TELEGRAPH, AND MINT. | | | | | |
| Post Office ... ... ... | 1,148,473 | 1,150,126 | 1,185,600 | 1,247,700 | The increase in 1899–1900 was to provide for administrative improvements long needed in the Presidency and District Offices. In 1900–1901 it is for the normal expansion of the department. |
| Telegraph ... ... ... | 693,364 | 684,421 | 727,300 | 811,500 | The increase is largely due to the capital expenditure rendered necessary by the opening of new railways, and by other extensions of the telegraph lines. |
| Mint ... ... ... | 58,815 | 75,667 | 59,200 | 51,900 | The increase in 1898–99 was caused by the exceptional demands for coinage of rupees for Native States, and of dollars for the Straits Settlements, and also by a loss on the copper coinage returned after the close of the famine. |
| TOTAL ... £ | 1,900,652 | 1,910,214 | 1,972,100 | 2,111,100 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99.

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| CIVIL DEPARTMENTS: | £ | £ | £ | £ | |
| Law and Justice ... ... | 442,128 | 451,611 | 460,800 | 461,400 | |
| Police ... ... ... | 298,887 | 290,803 | 286,000 | 290,200 | |
| Marine ... ... ... | 133,816 | 127,109 | 134,500 | 115,000 | In 1897-98 and 1899-1900 there were exceptional credits for the hire of vessels to convey troops to Africa. |
| Education ... ... ... | 145,012 | 153,898 | 157,100 | 159,000 | |
| Medical ... ... ... | 60,071 | 57,548 | 59,900 | 60,800 | |
| Scientific and other Minor Departments. | 69,012 | 70,055 | 77,000 | 91,100 | The increase is chiefly in Madras, and is largely due to the sale of quinine in 1899-1900, and of aluminium ware in 1900-1901. |
| TOTAL ... £ | 1,148,926 | 1,151,024 | 1,175,300 | 1,177,500 | |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| CIVIL DEPARTMENTS: | £ | £ | £ | £ | |
| General Administration ... | 1,316,422 | 1,306,782 | 1,377,100 | 1,317,000 | In 1899–1900 there were exceptional payments in England, of £57,600 for the purchase of land, &c., under the India Office (Store Depôt) Act, and of £5,000 for the installation of electric light at the India Office. |
| Law and Justice ... ... | 2,837,136 | 2,735,297 | 2,752,300 | 2,858,400 | In 1898–99 the reduction was attributable to lower prices, and occurred especially in the North-West Provinces, Bengal, and the Central Provinces. In 1900–1901 the increase arises from the high prices in all provinces, and from the formation of a Chief Court, as well as improved jail accommodation, in Burma. |
| Police ... ... ... | 2,822,586 | 2,787,143 | 2,831,600 | 2,931,500 | The reduction in 1898–99 was mainly in Bengal, Bombay, and Burma. In 1899–1900 the increase took place in the North-West Provinces, the Punjab, Bombay, and Madras. In 1900–1901 it occurs in all provinces, especially Burma, the North-West Provinces, Bengal, and Assam. |
| Marine ... .. ... | 443,695 | 428,824 | 569,400 | 583,100 | In 1899–1900 and 1900–1901 the estimates include heavy payments in England, on account of the new troopship "Hardinge." In Burma, also, there is additional expenditure for launches, &c. |
| Education ... ... ... | 1,053,983 | 1,065,702 | 1,090,500 | 1,126,800 | The increase is general (except in Madras), and arises especially in the North-West Provinces, Bengal, and Burma. |
| Ecclesiastical ... ... | 115,964 | 113,955 | 115,100 | 121,600 | |
| Medical ... ... ... | 902,899 | 1,077,763 | 937,400 | 953,700 | The increase in 1898–99 was caused by the plague, which in Bombay cost £220,000, and in Madras £35,000, under this head. In 1899–1900 the special expenditure was much reduced. |
| Political ... ... ... | 621,523 | 601,991 | 719,500 | 716,600 | The variations arise mainly from irregularity in the drawing of the Amir's subsidy. |
| Scientific and other Minor Departments. | 355,913 | 369,380 | 389,300 | 480,900 | The increase occurs chiefly in the cost of the Survey of India, and the Veterinary Department; in 1898–99 in connection with cinchona in Madras; and in 1900–1901 with the census in all provinces. |
| TOTAL ... £ | 10,470,121 | 10,486,837 | 10,782,200 | 11,089,600 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99.

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| MISCELLANEOUS: | £ | £ | £ | £ | |
| Superannuation ... ... | 225,169 | 208,568 | 204,900 | 203,300 | The reduction in 1898-99 was owing to the arrear contribution from Berar having been fully paid. |
| Stationery and Printing... | 53,336 | 58,083 | 58,700 | 55,900 | |
| Exchange ... ... ... | — | 28,628 | — | 12,100 | The entry under Exchange is the net result of the Government undertaking the duty of making remittances on various accounts at *specified* rates. The gain is chiefly in connection with the accounts of the Railway Companies. |
| Miscellaneous ... ... | 315,701 | 383,957 | 281,700 | 272,900 | The receipts in 1898-99 were exceptionally increased by recoveries on account of expenditure on famine relief. The reduction in 1899-1900 was due partly to the absence of such receipts, and partly to the transfer of Berbera, Bulhar, and Zaila to the Foreign Office. |
| TOTAL ... £ | 594,206 | 679,236 | 545,300 | 544,200 | |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| MISCELLANEOUS : | £ | £ | £ | £ | |
| Territorial and Political Pensions. | 294,579 | 287,340 | 281,600 | 280,800 | |
| Civil Furlough Allowances. | 188,149 | 260,072 | 285,200 | 248,100 | In 1897–98, owing to the famine and plague, fewer officers of the Indian Civil Service than usual were on furlough ; and, consequently, an exceptionally large number came to England in the following years. |
| Superannuation ... ... | 2,600,807 | 2,653,579 | 2,706,500 | 2,737,700 | In all three years there is an increase in the amount of the pensions, both in India and in England, on account of the various special departments. |
| Stationery and Printing... | 480,438 | 477,399 | 517,500 | 504,200 | In 1899–1900 the increase occurred principally in Bombay and Bengal. |
| Exchange ... ... ... | 644,157 | — | 70,000 | — | See the explanation on page 3 of this Memorandum. The heavy charge in 1897–8 arose chiefly from the remittances having been effected at an average rate of 15·35d. per rupee. |
| Miscellaneous ... ... | 155,506 | 165,973 | 191,100 | 163,300 | The Estimate for 1899–1900 includes special payments for the Plague Commission. |
| TOTAL ... £ | 4,363,636 | 3,844,363 | 4,051,900 | 3,934,100 | |
| FAMINE RELIEF AND INSURANCE : | | | | | |
| Famine Relief ... ... | 3,550,332 | 26,703 | 2,054,800 | 3,335,000 | The following table shows the extent to which, according to the Accounts and Estimates, Expenditure for the relief of famine has been, or is being, incurred in the several Provinces :— |
| Construction of Protective Railways. | — | 460,235 | — | — | In 1898–99 the funds were devoted to the construction of the Bezwada-Madras and East Coast Railways and the Godavari bridge ; there was a small refund from the Guntakal Mysore Frontier line, and a large one of £130,586 from the South Indian Railway. In the four years sums of £235,298, £207,737, £39,500, and £137,100 respectively, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance, as they represent the net charge on account of the Indian Midland and Bengal-Nagpur Railways, which were constructed as protective railways through the agency of companies. |

| —— | 1897-8. | 1898-99. | 1899-1900. | 1900-1901. | 4 years. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Central Provinces | 897,196 | 5,459 | 1,026,700 | 1,200,000 | 3,129,355 |
| Bombay .. .. | 629,992 | 16,778 | 733,300 | 1,656,800 | 3,036,870 |
| North-West Provinces .. .. | 713,797 | — 34 | 7,300 | 13,300 | 734,363 |
| Madras .. .. | 603,541 | 1,277 | 14,500 | 68,300 | 687,618 |
| Bengal .. .. | 591,042 | 2,152 | 6,200 | 31,200 | 630,594 |
| Punjab .. .. | 66,182 | 51 | 145,000 | 248,400 | 459,633 |
| India General (Ajmere, Baluchistan, &c.) | 4,984 | 955 | 116,500 | 117,000 | 239,439 |
| Burma .. .. | 41,858 | 64 | — | — | 41,922 |
| England .. .. | 1,740 | 1 | 5,300 | — | 7,041 |
| | 3,550,332 | 26,703 | 2,054,800 | 3,335,000 | 8,966,835 |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| RAILWAYS: | | | | | |
| State Railways: Gross Receipts. | 12,696,340 | 13,075,980 | 14,464,100 | 15,912,400 | In 1898-99 the chief improvements were £207,737 on the Rajputana-Malwa, £105,920 on the North-Western, £84,480 on the Oudh and Rohilkhand, £84,412 on the East Indian, £81,879 on the Bengal-Nagpur, and £16,729 on other lines, while there were reductions of £45,939 on the Mysore, £76,880 on the Eastern Bengal, and £78,709 on the Southern Mahratta railway. In 1899-1900 there is an estimated increase of £392,801 on the East Indian, £309,283 on the Rajputana-Malwa, £161,246 on the Bengal-Nagpur, £114,815 on the East Coast, £110,071 on the Eastern Bengal, £95,758 on the Indian Midland, £87,449 on the Oudh and Rohilkhand, £84,413 on the Bengal and North-Western and Tirhoot, £70,377 on the Southern Mahratta, £41,497 on the Burma, and £1,545 on other lines, while on the North-Western railway a reduction of £81,134 is estimated. In 1900-1901 the increase is only nominal, since £1,833,300 arises on the Great Indian Peninsula Railway, which is transferred from the Guaranteed to the State Railways on its purchase by the Government. There are improvements of £86,700 on the North-Western, £46,700 on the Bengal-Nagpur, and £68,300 on other lines, while a decrease is expected of £266,700 on the East Indian, £266,700 on the Rajputana-Malwa, and £53,300 on the Indian Midland line. |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| FAMINE RELIEF AND INSURANCE—*continued.* | £ | £ | £ | £ | |
| Construction of Protective Irrigation Works. | 25,011 | 7,780 | 18,100 | 33,300 | The outlay is chiefly on the Rushikulya, Betwa, Nira, and Swat River Canals. |
| Reduction or Avoidance of Debt. | — | 296,825 | — | — | Money employed in the avoidance of debt which would otherwise be incurred for railways. |
| TOTAL ... £ | 3,575,343 | 791,543 | 2,072,900 | 3,368,300 | The total expenditure on Famine Relief and Insurance, including that charged in the Railway Revenue Account, was £3,810,641 in 1897–98, £999,280 in 1898–99, and, according to the Estimates, is taken at £2,162,400 in 1899–1900, and £3,505,400 in 1900–1901. |
| CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance). | 2,528 | 968 | 2,400 | 85,200 | The expenditure is incurred on the Mayavaram-Mutupet, Jorhat, and Hyderabad-Shadipalli Railways. |
| RAILWAY REVENUE ACCOUNT: | | | | | |
| State Railways: Working Expenses. | 6,134,135 | 6,656,861 | 7,092,900 | 7,988,500 | In 1898-99 there was an increase of £253,830 on the East Indian, £146,551 on the Rajputana-Malwa, £56,851 on the North-Western, £32,117 on the Assam-Bengal, and £33,377 on other lines. In 1899–1900 the expenses are estimated to be higher on the East Indian by £110,701, Bengal and North-Western and Tirhoot £98,429, Bengal-Nagpur £58,879, East Coast £55,240, Rajputana-Malwa £38,086, Southern Mahratta £36,880, Eastern Bengal £33,705, and Indian Midland £33,627, while on other lines a reduction of £29,508 is anticipated. In 1900-1901 the increase is caused by the transfer of the Great Indian Peninsula Railway to this head. The payments included under this head to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows, according to the accounts and estimates :— |

| Railways. | 1897-98. | 1898-99. | 1899-1900. | 1900-1901. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| East Indian - | 182,619 | 204,884 | 229,400 | 133,300 |
| Rajputana-Malwa - | 37,409 | 72,905 | 100,000 | 46,700 |
| Bengal Central - - | 7,980 | 6,649 | 7,900 | 8,300 |
| Mysore - | 15,824 | 6,845 | 5,300 | 6,700 |
| Southern Mahratta - | 48,236 | 26,839 | 33,300 | 30,000 |
| South Indian | 23,188 | 19,244 | 23,400 | 20,000 |
| Lucknow-Bareilly - | 884 | 4,705 | 8,300 | 8,300 |
| Burma - - | 11,059 | 10,539 | 8,300 | 11,700 |
| Total - | 325,193 | 352,610 | 415,903 | 265,000 |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAYS—*continued.* | £ | £ | £ | £ | |
| Guaranteed Companies: Net Traffic Receipts. | 1,467,595 | 2,055,115 | 1,970,000 | 1,191,600 | In 1897-98 the receipts were seriously affected by the famine and plague. In 1898-99 improvements occurred of £419,507 on the Great Indian Peninsula, and £224,336 on the Bombay and Baroda line, with a diminution of £56,323 in the Madras railway's net receipts. In 1899-1900 it is estimated that those of the Great Indian Peninsula railway will be worse by £135,766, while there are improvements of £33,793 and £16,588 on the Bombay and Baroda and the Madras railways, respectively. In 1900-1901 the reduction is caused by the transfer of the Great Indian Peninsula system to the class of State Railways, on its purchase by the Government. |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1990. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAY REVENUE ACCOUNT—*continued.* | £ | £ | £ | £ | |
| State Railways: Interest on Debt. | 3,631,897 | 3,740,029 | 3,845,100 | 4,009,100 | The increase occurs in India, in consequence of the progress of construction. There is a slight reduction in England, except in 1900–1901, when the purchase of the Great Indian Peninsula Railway involves a charge of £98,000 for half a year's interest on its debenture debt. |
| State Railways: Annuities in purchase of Railways. | 1,712,419 | 1,714,016 | 1,718,600 | 2,410,300 | The increase in 1900–1901 is due to the purchase of the Great Indian Peninsula Railway by means of an annuity. |
| State Railways: Interest chargeable against Companies on Advances. | 277,371 | 307,603 | 339,200 | 359,600 | This is that portion of the interest on debt which is charged in the accounts against the Southern Mahratta, Indian Midland, Bengal-Nagpur, and Bengal Central railway companies, on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government. The increase is mainly due to advances in India for the extension of the Bengal-Nagpur line. |
| State Railways: Interest on Capital deposited by Companies. | 795,835 | 822,876 | 855,600 | 929,000 | The figures represent interest on capital deposited by the Indian Midland, Southern Mahratta, Bengal-Nagpur, Assam-Bengal, South Indian, Bengal Central, Lucknow-Bareilly, East Indian, and Burma Railway companies. In the three years there is an increase of £1,544 in India, and of £131,621 in England, mainly for the East Indian and Bengal-Nagpur railways. |
| Guaranteed Companies: Surplus Profits, Land, and Supervision. | 84,142 | 265,489 | 348,400 | 192,500 | The moiety of surplus profits payable to the Companies, including the contributions to the Provident Funds, appears as follows in the accounts and estimates: |

| | 1897–98. | 1898–99. | 1899–1900. | 1900–1901. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Bombay and Baroda .. | 67,097 | 137,785 | 148,200 | 158,100 |
| Great Indian Peninsula | 25 | 96,600 | 129,200 | 10,000 |
| Madras .. | 6,413 | 6,845 | 700 | — |
| £ | 73,535 | 241,230 | 278,100 | 168,100 |

In 1899–1900 and 1900–1901 there is a considerable provision for the cost of land for the Calicut-Cannanore, Amalner-Jalgaon, and Chalisgaon-Dhulia railways.

| | | | | | |
|---|---|---|---|---|---|
| Guaranteed Companies: Interest. | 2,160,717 | 2,167,998 | 2,181,100 | 1,598,700 | The reduction in 1900–1901 is due to the transfer of the Great Indian Peninsula line to the head of State Railways. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAYS—*continued.* | £ | £ | £ | £ | |
| Subsidized Companies: repayment of Advances of Interest. | 9,926 | 29,439 | 30,200 | 27,500 | The figures represent the recovery in India from the Mysore State, on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway, and in England the receipts from the Rohilkund and Kumaon Railway Company, of the Government share of surplus profits. |
| TOTAL ... £ | 14,173,861 | 15,160,534 | 16,464,300 | 17,131,500 | |
| IRRIGATION: | | | | | |
| Major Works: Direct Receipts. | 1,585,163 | 1,475,287 | 1,587,100 | 1,538,200 | The want of rain in 1897-98 and 1899-1900 caused an unusual requirement for water from the canals in the North-West Provinces and the Punjab. There is in all the three years a considerable improvement in the receipts from the Chenab Canal. |
| Major Works: Portion of Land Revenue due to Irrigation. | 643,158 | 672,505 | 676,900 | 711,400 | The improvement in 1898-99 occurred chiefly in the Kistna delta system and on the Periyar project; and in 1900-1901 it is expected to arise mainly from the Godavari works and the Chenab Canal. |
| Minor Works and Navigation. | 151,588 | 160,924 | 151,200 | 156,600 | |
| TOTAL ... £ | 2,379,909 | 2,308,716 | 2,415,200 | 2,406,200 | |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAY REVENUE ACCOUNT—*continued.* | £ | £ | £ | £ | |
| Subsidized Companies: Land, &c. | 75,840 | 69,603 | 51,100 | 78,500 | These figures include compensation for land taken up for 22 companies constructing railways on branch line terms, and also a subsidy to the Dibru-Sadiya Company. |
| Miscellaneous Expenditure. | 10,819 | 36,224 | 40,700 | 50,700 | Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys and land were for the Sakri-Jainagar, Bara-Ajmere and Marwar, Vizianagram-Raipur, Kohat-Bannu, Ranaghat-Ganges and Katihar, Kundwa-Akola-Basim, Mysore and West-Coast, and Ludhiana-Dhuri-Jakhali lines. |
| TOTAL ... £ | 14,883,175 | 15,780,699 | 16,472,700 | 17,616,900 | |
| IRRIGATION: | | | | | |
| Major Works: Working Expenses. | 594,746 | 626,929 | 674,700 | 659,400 | The increase arose especially on the Chenab Canal. |
| Major Works: Interest on Debt. | 856,166 | 875,129 | 896,600 | 923,200 | The increase arises from further capital outlay. |
| Minor Works and Navigation. | 645,098 | 626,898 | 670,500 | 717,800 | The increase in 1899–1900 and 1900–1901 is to a great extent in Burma. |
| TOTAL ... £ | 2,096,010 | 2,128,956 | 2,241,800 | 2,300,400 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99,

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| BUILDINGS AND ROADS: | £ | £ | £ | £ | |
| Military Works ... ... | 35,041 | 36,156 | 34,700 | 35,100 | The receipts are usually derived from the rents of buildings and sale of old materials. |
| Civil Works ... ... | 408,958 | 433,827 | 407,100 | 408,800 | The receipts are mostly derived from rents; sale of stores, proceeds of work-shops, tolls, and ferries. |
| TOTAL ... £ | 443,999 | 469,983 | 441,800 | 443,900 | |
| ARMY SERVICES: | | | | | |
| Army: Effective ... .. | 463,430 | 514,245 | 617,200 | 630,600 | In 1897-98 and 1899-1900 there were unusually small receipts from the sale of malt liquor, owing to a portion of the British Force being on service. In 1899-1900 there were some special receipts on account of issues from stock for South Africa. |
| Army: Warlike Operations | 49,082 | 27,632 | — | — | |
| Army: Non-Effective ... | 73,445 | 74,407 | 73,400 | 73,600 | |
| TOTAL ... £ | 585,957 | 616,284 | 690,600 | 704,200 | |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897-98. | Accounts, 1898–99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| BUILDINGS AND ROADS: | £ | £ | £ | £ | |
| Military Works ... ... | 775,993 | 807,649 | 855,700 | 780,700 | A sum of about £770,000 a year is granted for the construction and repair of military works throughout India, to which additions are made occasionally for specific purposes. In 1899–1900 a special provision of £100,000 was made for defensive works on the frontier. |
| Civil Works ... ... | 2,830,298 | 3,104,682 | 3,275,100 | 3,382,100 | In 1897–98 there were special charges in Assam in consequence of the earthquake; but most of the Local Governments reduced their expenditure, in consequence of the plague and famine. In 1898-99 there was a general increase (except in Bombay), especially on the new General Hospital at Calcutta, and in the Punjab, the North-West Provinces, Burma, and Madras. In 1899-1900 the increase occurred chiefly in Burma, the North-West Provinces, and Bengal; and in 1900–1901 a very large increase is expected in Burma, and a moderate one in the North-West Provinces, while there is a considerable reduction in Assam. |
| TOTAL ... £ | 3,606,291 | 3,912,331 | 4,130,800 | 4,162,800 | |
| ARMY SERVICES: | | | | | |
| Army: Effective ... ... | 12,199,038 | 12,234,698 | 12,000,500 | 13,219,600 | Including the warlike operations, which terminated early in 1898–99, the special charges on the North-West Frontier amounted in 1897–98 to £2,611,700, in 1898–99 to £808,000, and are estimated in 1899–1900 at £286,600, and in 1900–1901 at £100,000. The increase in the Budget arises mainly from the high price of food in India, the contemplated resumption of the relief system, which was suspended in 1899–1900 owing to the war in South Africa, and the re-armament of the native infantry. |
| Army: Warlike Operations | 2,590,447 | 722,759 | — | — | |
| Army: Non-Effective ... | 3,029,768 | 3,043,869 | 3,029,100 | 3,039,200 | |
| TOTAL ... £ | 17,819,253 | 16,001,326 | 15,029,600 | 16,258,800 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897-98 and 1898-99

| REVENUE. | Accounts, 1897-98. | Accounts, 1898-99. | Revised Estimate, 1899-1900. | Budget Estimate, 1900-1901. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| TOTAL REVENUE £ | 64,257,207 | 67,595,815 | 68,532,400 | 70,155,800 | |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| SPECIAL DEFENCE WORKS. | £ 15,059 | £ 974 | £ 200 | £ — | The expenditure has been incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England. |
| TOTAL EXPENDITURE, Imperial and Provincial .. ... ... | 68,135,133 | 63,976,708 | 66,178,600 | 70,546,100 | There is an increase of £2,410,967 in the estimate for 1900–1901 over 1897–98, which arises in the following manner: in the Railway Revenue Account £2,733,725 (against an increase of £2,957,639 in the receipts), on Civil Works £551,802, on Irrigation £204,390, on Opium £178,133, in the collection of the Land Revenue £82,204, on Forests £84,283, and in the other direct demands on the Revenue £103,096, in Marine charges £139,405, Scientific and Minor Departments £124,987, Police £108,914, Political £95,077, Education £72,817, and other Civil Departments £78,279, on Telegraphs £118,136, on the Post Office £99,227, in Superannuation £136,893, on the construction of Provincial Railways £82,672, on Civil Furlough Allowances £59,951, and under other heads £2,148: but there is a reduction of £231,881 in the charge for Interest, of £207,043 for Famine Relief and Insurance, of £155,506 in Exchange, of £480,857 under Miscellaneous, and of £1,569,885 in the Army Effective charges. |
| PROVINCIAL ADJUSTMENTS: | | | | | |
| Deficits: Expenditure by Provincial Governments from their balances. | — *305,119* | — | — *199,000* | — *550,600* | In 1897–98, 1899–1900, and 1900–1901, the Provincial Governments spent, or are expected to spend, besides the whole of their annual allotments, sums which had accumulated in their balances from the savings of previous years; while in 1898–99 their expenditure fell short of their income by £511,567, and the balances were further increased by special grants amounting to £466,667 in aid of the expenditure incurred on famine and plague. According to the Accounts and Estimates of the four years, Madras will have reduced its balances by £223,272, Bombay £209,337, the Punjab £87,940, Bengal £55,415, Assam £45,622, the Central Provinces £24,436, and India General £2,754, while the North-West Provinces will have an increase of £211,191, and Burma £361,100. The net reduction is thus £76,485. |
| Surpluses: Allotments to Provincial Governments unspent by them. | — | 978,234 | — | — | |
| TOTAL EXPENDITURE charged against the Revenue of the Year £ | 67,830,014 | 64,954,942 | 65,979,600 | 69,995,500 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1897–98 and 1898–99,

| REVENUE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| | | | | | |

and Estimates for 1899–1900 and 1900–1901, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. | REMARKS. |
|---|---|---|---|---|---|
| EXPENDITURE NOT CHARGED TO REVENUE: | | | | | |
| *Capital Outlay on Railways and Irrigation Works:* | £ | £ | £ | £ | |
| State Railways... | 2,424,074 | 2,843,617 | 2,444,500 | 884,300 | The total outlay on the construction of State Railways during these four years is as follows :— |

| —— | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| From Money Borrowed by the Government. | 2,424,074 | 2,843,617 | 2,444,500 | 884,300 |
| From Railway Companies' Debenture Debt. | 653,789 | — | 1,057,400 | 1,650,000 |
| From Revenue .. .. | 2,528 | 461,204 | 2,400 | 85,200 |
| TOTAL .. £ | 3,080,391 | 3,304,821 | 3,504,300 | 2,619,500 |
| DISTRIBUTION. | | | | |
| East Indian .. .. .. | 859,613 | 837,308 | 1,300,000 | 854,700 |
| Assam-Bengal .. .. | 458,912 | 834,244 | 669,100 | 280,700 |
| Eastern Bengal .. .. | 302,653 | 120,421 | 193,300 | 223,700 |
| Kaunia-Dhubri and Teesta Bridge. | 7,231 | 27,728 | 97,700 | 166,000 |
| Hajipur-Begumserai-Katihar. | 297,912 | 152,575 | 160,700 | 102,500 |
| Tirhoot .. .. .. | 17,039 | 76,647 | 39,300 | 120,000 |
| Oudh and Rohilkhand .. | 332,551 | 74,059 | 82,700 | 47,500 |
| Ghaziabad-Moradabad .. | — | 123,967 | 243,700 | 151,700 |
| Rajputana-Malwa .. .. | *—63,673* | *—7,673* | 120,000 | 80,000 |
| North-Western .. .. | *—43,931* | 264,337 | 164,000 | 187,700 |
| Indus Bridge .. .. | 47,117 | 68,060 | 16,800 | 6,700 |
| Mari-Attock .. .. .. | 163,623 | 96,229 | 13,300 | 26,700 |
| Nowshera-Dargai .. .. | — | — | 60,900 | 38,200 |
| Bhatinda-Ferozepore .. | 72,160 | — | — | — |
| Hyderabad-Jodhpore .. | 1,062 | 64,748 | 66,900 | 66,700 |
| Lyallpur-Khanewal .. | 83,148 | 59,319 | 56,700 | 26,700 |
| Southern Punjab .. .. | 134,978 | — | — | — |
| Great Indian Peninsula .. | — | — | — | 60,200 |
| East Coast .. .. .. | 505,581 | 479,905 | 60,800 | 53,300 |
| Godavari Bridge .. .. | 90,995 | 111,168 | 145,500 | 40,000 |
| Mayavaram-Mutupet .. | — | *—133* | 1,500 | 84,900 |
| Tinnevelly-Quilon .. .. | — | — | 21,900 | 53,300 |
| Burma .. .. .. .. | *—117,143* | *—373* | — | — |
| Other Lines .. .. .. | *—11,262* | *—109,037* | 18,200 | 37,700 |
| Stores .. .. .. .. | *—53,175* | 31,324 | *—28,700* | *—33,400* |
| TOTAL .. £ | 3,080,391 | 3,304,821 | 3,504,300 | 2,619,500 |

| | | | | | |
|---|---|---|---|---|---|
| Irrigation Works | 461,620 | 435,698 | 598,200 | 666,700 | The outlay occurs on the following Irrigation Works :— |

| —— | Accounts, 1897–98. | Accounts, 1898–99. | Revised Estimate, 1899–1900. | Budget Estimate, 1900–1901. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| From Borrowed Money .. | 461,620 | 435,699 | 598,200 | 666,700 |
| From Revenue .. .. | 33,488 | 17,347 | 24,500 | 41,500 |
| TOTAL .. £ | 495,108 | 453,046 | 622,700 | 708,200 |
| DISTRIBUTION. | | | | |
| Lower Ganges Canal .. | 69,875 | 65,547 | 63,000 | 27,700 |
| Western Jumna Canal .. | 28,465 | 27,032 | 31,700 | 5,600 |
| Chenab Canal .. .. | 146,922 | 100,573 | 61,000 | 52,700 |
| Jhelum Canal .. .. | 6,146 | 26,941 | 179,100 | 227,600 |
| Kistna Delta System .. | 25,932 | 10,511 | 12,600 | 14,300 |
| Jamrao Canal .. .. | 87,419 | 93,056 | 80,500 | 50,000 |
| Mandalay Canal .. .. | — | 57,742 | 73,300 | 60,000 |
| Other Works .. .. | 130,349 | 66,594 | 121,500 | 270,300 |
| TOTAL .. £ | 495,108 | 453,046 | 622,700 | 708,200 |

| | | | | | |
|---|---|---|---|---|---|
| *Capital Charge involved in Redemption of Liabilities:* | | | | | |
| Great Indian Peninsula Railway. | — | — | — | 5,922,400 | Assumption of the liability for the debentures and debenture stock of the Railway Company on the purchase of the undertaking. |
| TOTAL ... £ | — | — | — | 5,922,400 | |

# NET REVENUE AND EXPENDITURE.

## NET REVENUE.

| Net Revenue. | Accounts, 1897–98. | | Accounts, 1898–99. | | Revised Estimate, 1899–1900. | | Budget Estimate, 1900–1901. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Land Revenue, &c.: | | | | | | | | |
| 1. Land Revenue ... ... | 16,365,516 | | 17,547,611 | | 16,470,300 | | 17,312,200 | |
| 2. Forest ... ... ... | 1,156,685 | | 1,236,910 | | 1,240,900 | | 1,185,500 | |
| 3. Tributes from Native States. | 562,782 | | 579,550 | | 589,000 | | 585,600 | |
| | | 18,084,983 | | 19,364,071 | | 18,300,200 | | 19,083,300 |
| II. Opium ... ... ... ... | | 1,855,841 | | 2,280,308 | | 2,668,300 | | 2,784,500 |
| III. Taxation: | | | | | | | | |
| 1. Salt ... ... ... | 5,472,825 | | 5,813,957 | | 5,603,800 | | 5,580,900 | |
| 2. Stamps ... ... ... | 3,189,251 | | 3,161,672 | | 3,191,900 | | 3,230,100 | |
| 3. Excise ... ... ... | 3,609,389 | | 3,782,622 | | 3,810,400 | | 3,769,600 | |
| 4. Provincial Rates... ... | 2,478,374 | | 2,609,663 | | 2,509,500 | | 2,608,800 | |
| 5. Customs ... ... ... | 3,024,356 | | 3,127,230 | | 3,078,100 | | 3,061,700 | |
| 6. Assessed Taxes ... ... | 1,254,155 | | 1,274,020 | | 1,295,300 | | 1,297,300 | |
| 7. Registration ... ... | 323,613 | | 293,175 | | 280,700 | | 292,700 | |
| | | 19,351,963 | | 20,062,339 | | 19,769,700 | | 19,841,100 |
| Net Receipts under Principal Heads of Revenue. | | 39,292,787 | | 41,656,718 | | 40,738,200 | | 41,708,900 |
| IV. Miscellaneous Receipts: | | | | | | | | |
| 1. Mint ... ... ... | 62,554 | | *—23,713* | | 282,700 | | 220,900 | |
| 2. Miscellaneous ... ... | 160,195 | | 217,984 | | 90,600 | | 109,600 | |
| | | 222,749 | | 194,271 | | 373,300 | | 330,500 |
| V. Exchange ... ... ... | | *—644,157* | | 28,628 | | *— 70,000* | | 12,100 |
| Total Net Revenue ... | | 38,871,379 | | 41,879,617 | | 41,041,500 | | 42,051,500 |

## NET EXPENDITURE.

| Net Expenditure. | Accounts, 1897–98. | | Accounts, 1898–99. | | Revised Estimate, 1899–1900. | | Budget Estimate, 1900–1901. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Debt Services: | | | | | | | | |
| 1. Interest on Ordinary Debt | 1,850,193 | | 1,672,971 | | 1,603,200 | | 1,602,500 | |
| 2. Interest on other Obligations. | 343,488 | | 344,577 | | 351,300 | | 359,300 | |
| | 2,193,681 | | 2,017,548 | | 1,954,500 | | 1,961,800 | |
| Receipts ... ... ... | *580,644* | | *706,285* | | *604,600* | | *627,300* | |
| | | 1,613,037 | | 1,311,263 | | 1,349,900 | | 1,334,500 |
| II. Military Services: | | | | | | | | |
| 1. Army ... ... ... | 17,233,297 | | 15,385,042 | | 14,389,000 | | 15,554,600 | |
| 2. Buildings and Roads: Military Works ... | 740,952 | | 771,493 | | 821,000 | | 745,600 | |
| 3. Special Defence Works ... | 15,059 | | 974 | | 200 | | — | |
| | | 17,989,308 | | 16,157,509 | | 15,160,200 | | 16,300,200 |
| III. Collection of Revenue ... | | 4,399,322 | | 4,302,449 | | 4,476,700 | | 4,642,500 |
| IV. Commercial Services: | | | | | | | | |
| 1. Post Office ... ... | *— 102,302* | | *—125,919* | | *—112,400* | | *— 72,800* | |
| 2. Telegraph ... ... | *— 179,348* | | *— 36,115* | | *— 99,100* | | 7,300 | |
| 3. Railways ... ... ... | 709,313 | | 620,165 | | 8,400 | | 485,400 | |
| 4. Irrigation ... ... ... | *— 283,899* | | *—179,760* | | *—173,400* | | *—105,800* | |
| | | 141,764 | | 278,371 | | *—376,500* | | 314,100 |
| V. Famine Relief and Insurance* | | 3,575,343 | | 791,543 | | 2,072,900 | | 3,368,300 |
| VI. Civil Services: | | | | | | | | |
| 1. Civil Departments ... | 9,321,194 | | 9,335,813 | | 9,606,900 | | 9,912,100 | |
| 2. Miscellaneous Civil Charges | 3,285,469 | | 3,411,739 | | 3,527,200 | | 3,511,600 | |
| 3. Construction of Railways (charged against Revenue, in addition to that under Famine Insurance). | 2,528 | | 968 | | 2,400 | | 85,200 | |
| 4. Buildings and Roads: Civil Works ... ... | 2,421,340 | | 2,670,855 | | 2,868,000 | | 2,973,300 | |
| | | 15,030,531 | | 15,419,375 | | 16,004,500 | | 16,482,200 |
| Total Net Expenditure | | 42,749,305 | | 38,260,510 | | 38,687,700 | | 42,441,800 |
| VII. Provincial Balances: | | | | | | | | |
| 1. Increased by unspent Grants. | | — | | 978,234 | | — | | — |
| 2. Reduced by Expenditure from Balances. | | *305,119* | | — | | *199,000* | | *550,600* |
| Total Net Expenditure charged against Revenue. | | 42,444,186 | | 39,238,744 | | 38,488,700 | | 41,891,200 |
| Surplus ... ... ... | | — | | 2,640,873 | | 2,552,800 | | 160,300 |
| or | | | | | | | | |
| *Deficit* ... ... ... | | *3,572,807* | | — | | — | | — |

* The net charge on account of the Indian Midland and Bengal-Nagpur railways, which were constructed as lines calculated to protect the country against famine, is included in the Railway Revenue Account. Adding this, the total provision for Famine Relief and Insurance is in 1897–98 £3,810,641, in 1898–99 £999,280, in the estimate for 1899–1900 £2,162,400, and in the Budget for 1900–1901 £3,505,400.

India Office,
June 11th, 1900.

HENRY WATERFIELD,
Financial Secretary.

# EAST INDIA: ACCOUNTS AND ESTIMATES, 1901-1902.

## EXPLANATORY MEMORANDUM

BY THE

# SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of His Majesty.

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PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE
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# EAST INDIA: ACCOUNTS AND ESTIMATES, 1901-1902.

## EXPLANATORY MEMORANDUM

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1901.

[Cd. 683.] *Price* 5½*d.*

# Memorandum by the Secretary of State for India, relating to the Accounts of the Government of India for 1899-1900, and the Estimates for 1900-1901 and 1901-1902.

## Form of Account.

From 1884-85 to 1898-99, the Accounts of the Government of India were rendered so as to shew the transactions in India in tens of rupees, the notation of Rx being substituted for £ in 1886-87; those in England were given in sterling, and a column of Exchange was added under the several heads, the effect of which was to bring the whole into tens of rupees, as exhibited in a final column. Sovereigns having now been made legal tender in India, and being at present interchangeable with rupees at the rate of 1 to 15 (equal to 16 pence per rupee), the Government of India have altered the form of the Accounts.

For the year 1899-1900, the Accounts are prepared so as to shew the transactions in India in rupees; the totals of these transactions are then shewn in pounds at the rate of 1 to 15; the sterling transactions in England are next stated; and the last two sets of figures are added together, so as to shew in pounds the combined transactions in India and in England. Thus, whereas formerly the English transactions were brought into tens of rupees by adding the exchange, under the new plan the Indian transactions are converted into pounds and added to those in sterling.

The comparatively small addition or deduction on account of exchange resulting from the facts that the remittances are not effected at exactly 16 pence to the rupee, and that the Government is under obligations to carry out various transactions at specific rates, are included in a single line, under the head of Exchange, in the miscellaneous group of Revenue or Expenditure.

## Gross Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows:—

| Gross Revenue and Expenditure. | Account, 1899-1900. | Revised Estimate, 1900-1901. | Budget Estimate, 1901-1902. |
|---|---|---|---|
| | £ | £ | £ |
| Revenue ... ... ... ... ... | 68,637,164 | 75,166,000 | 72,191,900 |
| Expenditure chargeable thereon ... ... | 65,862,541 | 73,525,600 | 71,501,000 |
| Surplus ... ... ... ... ... | 2,774,623 | 1,640,400 | 690,900 |

## Net Revenue and Expenditure.

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure as shown in the form given in the return of Income and Expenditure laid before the House of Commons (No. 146 of 1901), and in Statement E appended to the Financial Statement (No. 171 of 1901); the net Revenue being the amount received from the principal sources, after deducting the refunds and assignments chargeable thereon, and, in the case of opium, the cost of cultivation and manufacture, and also the net

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receipts under the heads of Mint, Exchange, and Miscellaneous; while the net Expenditure represents the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

| Net Revenue and Expenditure. | Account, 1899-1900. | Revised Estimate, 1900-1901. | Budget Estimate, 1901-1902. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 40,986,698 | 42,510,200 | 42,322,700 |
| Net Expenditure ... ... ... | 38,212,075 | 40,869,800 | 41,631,800 |
| Surplus... ... ... ... | 2,774,623 | 1,640,400 | 690,900 |

## 1899-1900.

For the year 1899-1900, the following table gives a comparison of the net Revenue and Expenditure as laid before the House in the Estimates and Account, when adjusted for comparison with the form now adopted :—

| Net Revenue and Expenditure. | Budget Estimate, March 1899. | Revised Estimate, as published in March 1900. | Account. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 41,392,700 | 41,041,500 | 40,986,698 |
| Net Expenditure ... ... ... | 38,770,900 | 38,488,700 | 38,212,075 |
| Surplus... ... ... ... | 2,621,800 | 2,552,800 | 2,774,623 |

Comparison of Account with Budget Estimate.

The variations from the Budget Estimate resulted in a reduction of the net Revenue by £406,002, and of the net Expenditure by £558,825, making the result better by £152,823.

Table I., page 12.

The reduction in the net Revenue was attributable to the Famine, Land Revenue being less by £1,215,275, and Provincial Rates by £135,442; but there were improvements of £444,189 under Opium, £292,583 under Mint, £132,151 in Exchange, and £75,792 under Customs and other heads.

Table II., page 12.

The reduction of £558,825 in the net Expenditure occurred thus :—The Army Charges were reduced by £990,457, owing to the absence of regiments employed out of India, to the interruption of the transport service, to more economical arrangements on the north-west frontier, and to a diminished non-effective charge; the Railway Revenue Account was better by £569,556; there was a reduction of £337,810 under Civil Works; of £132,156 under Civil Departments; and of £120,491 under Telegraph; the cost of the Collection of Revenue was less by £95,561; of Irrigation by £58,887; and of Military Works by £44,744; and the net receipt from the Post Office was greater by £49,768. On the other hand, there was an increase of £1,345,748 under Famine Relief and Insurance; of £57,025 in Civil Furlough pay; and of £27,552 under other heads; and the Provincial and Local Balances were better than had been expected by £410,280, the Imperial Government having made to them special grants amounting to £387,500.

Comparison of Account with Revised Estimate.

Tables III. and IV., pages 13 and 14.

Compared with the Revised Estimate, the net Revenue was worse by £54,802, or rather less than one-seventh of 1 per cent., and the net Expenditure less by £276,625, or about two-thirds of 1 per cent.

## 1900-1901.

The following table gives a comparison of the Revised Estimate for 1900–1901 with the Budget Estimate published in March 1900 :—

| Net Revenue and Expenditure. | Budget Estimate. | Revised Estimate. | Difference. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... ... | 42,051,500 | 42,510,200 | + 458,700 |
| Net Expenditure ... ... ... ... ... | 41,891,200 | 40,869,800 | *—1,021,400* |
| Surplus ... ... ... ... | 160,300 | 1,640,400 | 1,480,100 Better |

There is an estimated improvement of £458,700 in the net Revenue, and a reduction of £1,021,400 in the net Expenditure, so that it is anticipated that the position will be better by £1,480,100. Comparison of Budget with Revised Estimate.

In the net Revenue the estimated increase of £458,700 arises chiefly under Opium, the receipts from which are expected to be better by £552,500 ; Customs give an improvement of £169,200 ; Excise £138,500 ; Salt £113,000 ; Forest £90,400 ; and Stamps £75,400. On the other hand, there is a reduction of £381,500 under Land Revenue ; £159,000 under Mint ; £50,500 in the Provincial Rates ; and £89,300 under other heads. Table V., page 14.

The following is an explanation of the reduction of £1,021,400 in the net Expenditure. The Army Charges were less by £1,276,400, owing to the absence of regiments from India in South Africa and China, the stoppage of the regular transport of reliefs, and reduction in the payments for ordnance stores ; the Railway Revenue Account was better by £641,600, and Irrigation by £202,100 ; Political Charges were less by £131,300, mainly owing to delay by the Amir of Afghanistan in drawing his subsidy ; Telegraph by £89,400 ; and the Collection of Revenue by £74,200 ; the expenditure on Local Railways was lower by £67,000 ; Civil Departments (other than Political) by £53,200 ; Post Office by £51,300 ; and other heads by £69,700 ; while there was an increase of £181,700 under Interest, owing to the issue of £3,000,000 India Stock which had not been contemplated in the Budget ; the Famine Charge was heavier by £876,700 ; and the Provincial and Local Balances were increased by £576,400, special grants amounting to £699,500 having been made to them by the Imperial Government. Table VI., page 15.

## 1901–1902.

Comparison of Budget for 1901–1902 with Budget for 1900–1901.

Compared with the Budget for 1900–1901, the following are the alterations expected in the Budget for 1901–1902 :—

In the net Revenue there is an improvement of £271,200, which arises thus :—

| | £ | £ | £ |
|---|---|---|---|
| Excise ... ... ... ... ... | 147,500 | | |
| Provincial Rates ... ... ... | 110,500 | | |
| Salt ... ... ... ... ... | 92,500 | | |
| Land Revenue... ... ... ... | 95,400 | | |
| Stamps ... ... ... ... | 80,600 | | |
| Forest ... ... ... ... ... | 66,400 | | |
| Customs ... ... ... ... | 49,500 | | |
| Other heads ... ... ... ... | 16,000 | | |
| | | 658,400 | |
| But under Mint, owing to the decision to pay to a Gold Reserve Fund the net profit on the coinage of rupees, there is a reduction of ... ... | 256,900 | | |
| And under Miscellaneous, through the remission of famine loans ... ... | 130,300 | | |
| | | 387,200 | |
| Increase of net Revenue ... | ... | | 271,200 |
| In the net Expenditure there is an estimated reduction under Famine Relief and Insurance ... ... ... | 2,368,300 | | |
| And the Railway Revenue Account is better by ... ... ... ... | 320,600 | | |
| | | 2,688,900 | |
| But against this must be set an increase in all other branches : | | | |
| Army ... ... ... ... | 790,900 | | |
| Military Works ... ... ... | 113,400 | | |
| Irrigation and other Public Works | 525,000 | | |
| Civil Departments ... ... | 337,000 | | |
| Collection of Revenue ... ... | 113,800 | | |
| Interest ... ... ... ... | 82,600 | | |
| Other heads ... ... ... | 98,800 | | |
| Provincial and Local Balances ... | 368,000 | | |
| | | 2,429,500 | |
| Reduction of net Expenditure ... ... | | | 259,400 |
| The result is that, notwithstanding special grants to Provincial Governments amounting to £1,096,200, the position is better by ... ... ... ... ... ... ... ... | | | 530,600 |

Comparison of Budget for 1901–1902 with Revised Estimate for 1900–1901.

In the following table, the net Revenue and Expenditure in the Budget for 1901–1902 are compared with those shown in the Budget and Revised Estimates for 1900–1901 :—

| Net Revenue and Expenditure. | Budget Estimate, 1900–1901. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | Difference, as compared with | |
|---|---|---|---|---|---|
| | | | | Budget, 1900–1901. | Revised, 1900–1901. |
| | £ | £ | £ | £ | £ |
| Net Revenue | 42,051,500 | 42,510,200 | 42,322,700 | + 271,200 | — *187,500* |
| Net Expenditure. | 41,891,200 | 40,869,800 | 41,631,800 | — *259,400* | + 762,000 |
| Surplus ... | 160,300 | 1,640,400 | 690,900 | + 530,600 Better | — *949,500 Worse* |

The reduction in the Budget for the current year of £187,500 in the net Revenue, from the amount in the Revised Estimate of 1900–1901, is due mainly to a decrease of £569,800 under Opium, owing to the moderate estimate of the price in Calcutta, which is taken at only Rs. 1,100 per chest, as compared with Rs. 1,361 in the Revised Estimate for 1900–1901. There is an improvement of £476,900 in Land Revenue, and of £161,000 in Provincial Rates; but a diminution of £119,700 under Customs, of £97,900 under Mint, and of £38,000 under other heads. Table VII., page 16.

The total Net Expenditure in 1901–1902 is expected to be larger than the amount in the Revised Estimate for 1900–1901 by £762,000, notwithstanding reductions of £3,245,000 under Famine Relief and Insurance, £99,100 in Interest, and £208,400 under Provincial and Local Balances. The main increase is that of £2,083,200 in the Army Effective Charges, in consequence of the expected return of troops from South Africa and China, the re-armament of the Native Forces, improvement of the Transport Service, large purchases of ordnance stores, and other measures for increasing the efficiency of the troops; in Civil Works there is an increase of £551,900; the Railway Revenue Account is worse by £321,000; and Irrigation by £226,900, as it is not thought prudent to estimate for so large receipts as in the past year; the Political charges are increased by £195,300, in anticipation that the Amir of Afghanistan will draw his full subsidy; the Collection of Revenue is heavier by £188,000; Military Works £149,400; Police £137,800; Telegraph £121,300; Scientific and Minor Departments, including the Census, £108,200; Education £77,900; Post Office £75,800; and other heads £77,800. Table VIII., page 16.

Combining with this the reduction of £187,500 in the Net Revenue, it will be seen that, on the whole, the position is worse by £949,500 than in the previous year.

*Review of the last Three Years.*

The Budget for 1901–1902 shows a deterioration of £1,949,973 as compared with the Account for 1898–99. The Net Revenue is increased by £443,083, chiefly the result of an improvement of £536,891 under Opium. The Net Expenditure, however, is increased by £2,393,056, the charges in India being heavier by £738,864, while in England they are enhanced by £1,654,192. The increase in India arises mainly in the groups of Civil Departments, £846,237; Civil Buildings and Roads, £843,569; and Collection of Revenue, £463,146 (towards meeting which the Provincial Balances, having received special grants of £1,096,200 from the Imperial Government, contribute an amount larger by £1,160,834); Army Effective Charges, £292,026; Famine Relief and Insurance, £208,458; Military Works, £123,208; Irrigation, £99,575; and other heads, £189,628; while the charge for Interest is reduced by £127,373, and the Railway Revenue Account is better by £1,038,776. Of the increase of £1,654,192 in England, £688,194 is for Ordnance Stores and other military purposes; £583,411 is on the Railway Revenue Account; £233,210 for Interest; £100,978 under Telegraph; and £48,399 under other heads. Tables IX., X., and XI., pages 17 to 19.

*Famine Relief and Insurance.*

The system of Famine Insurance has been explained on previous occasions. At first a provision was made of 15,000,000 rupees a year, which, after meeting the small outlay needed in relief of distress, was devoted to the reduction or avoidance of debt; but it was subsequently decided, with effect from the 1st of April, 1894, that 10,000,000 rupees would be a sufficient appropriation. Under these arrangements the outlay from 1881–82 to 1895–96 was, on relief £213,776, on protective works £7,997,481, and in reduction or avoidance of debt £3,551,533, making a total of £11,762,790. Table XII., page 20.

The years 1896–97 and 1897–98 were marked by a very serious famine, during which the cost of relief was extremely heavy. In 1898–99 the grant was about 15,000,000 rupees or £1,000,000, which was determined to be the provision that should be made in normal years. Owing, however, to a yet more widely spread famine, the expenditure in 1899–1900 was £2,128,447; and in the Revised Estimate for 1900–1901 it is taken at £4,245,000. In the Budget for 1901–02 the normal provision of £1,000,000 is entered. The further cost, owing to loss

of revenue and to payments in compensation for dearness of provisions, &c., after making allowance for increased receipts from railways and irrigation, is estimated at £1,367,000 in 1899–1900, £1,336,000 in 1900–1901, and £367,000 in 1901–1902. Besides this, loans to Native States and agricultural advances have been made, which amounted to £1,041,000 in 1899–1900, and £3,687,000 in 1900–1901. Altogether the drain on the balances is estimated to have been £4,536,000 in 1899–1900, and £9,268,000 in 1900–1901.

### *Exchange.*

Table XIII., page 20.

Owing to the alteration in the form of the Accounts explained on page 3, and the slightness of the variations in the gold value of the rupee from the rate of 16 pence, the entry under Exchange has become of minor importance. In the Account for 1899–1900 there is a charge of £80,949; in the Revised Estimate for 1900–1901 a charge of £3,300; and in the Budget for 1901–1902 a receipt of £16,000. This is, however, exclusive of the payments in India as compensation to the European troops and the officers, on account of the fall in the value of the rupee from its former rate to 16*d.*, which amount to about £764,000.

### *Home Charges.*

Table XIV., page 21.

The net Expenditure in England chargeable to Revenue is shown as £16,129,303 in 1899–1900, £16,961,400 in the Revised Estimate for 1900-1901, and £17,747,300 in the Budget for 1901–1902. The last-named amount is thus divided :—

| | £ |
|---|---|
| Interest and Management of Debt, and payment of Interest and Annuities on account of Railways ... ... ... | 9,515,600 |
| Payments in connection with Civil Departments in India ... | 365,900 |
| India Office, including Auditor's and Store Departments ... | 182,400 |
| Army Effective Charges ... ... ... ... ... | 831,600 |
| Stores of all kinds charged against revenue ... ... ... | 1,918,400 |
| Furlough Allowances ... ... ... ... ... ... | 639,700 |
| Non-Effective Charges ... ... ... ... ... | 4,293,700 |
| Total ... ... ... | 17,747,300 |

Besides this, the outlay on stores, &c., for the construction of State Railways and Irrigation Works was £615,814 in 1899–1900, and is estimated at £654,800 in 1900–1901, and £1,483,900 in 1901–1902.

### *Railways and Irrigation Works.*

Tables XV. to XVII., pages 22 to 24.

On the 31st of March 1901 the length of Railways in India open for traffic was 25,156 miles, of which 1,387 were opened in 1900–1901. The total length sanctioned was 27,175 miles, of which 392 were sanctioned during that year.

The Expenditure on Railway Construction for which the Government undertakes financial responsibility or gives a direct guarantee amounted to £5,980,876 in 1899–1900, and is estimated at £5,556,500 in 1900–1901, and £6,926,200 in 1901–1902. This, however, does not include Expenditure by branch line Companies not in receipt of a direct guarantee, or by those whose transactions are outside the Government accounts, nor outlay from Provincial and Local Revenues on local lines; if these are added, the total expenditure becomes £6,595,079 in 1899–1900, £5,861,000 in 1900–1901, and £7,392,200 in 1901–1902.

The net return in India on the capital cost of the open lines was 5·37 per cent. in 1898, and 5·39 in 1899, and in 1900 it is estimated at 5·50.

In the Railway Revenue Account there was, in 1899–1900, a net receipt, for the first time, amounting to £76,756, after including in the charge £221,700 on account of the redemption of capital which is contained in the annuities issued for the purchase of guaranteed railways. In 1900–1901 there is, according to the Revised Estimate, a net receipt of £156,200, after charging £402,000 for redemption of capital. In the Budget for 1901–1902 it is estimated that there will be a net charge of £164,800, the payments in redemption of capital amounting to £590,100.

The Famine, which in many other respects was so disastrous, was favourable to the revenue from Irrigation, and in 1899–1900 and 1900–1901 the net receipts were £136,387 and £307,900 respectively. For 1901–1902 they are taken at only £81,000. The capital outlay on Irrigation Works, including sums spent from revenue, was £627,951 in 1899–1900, and is estimated at £625,400 in 1900–1901, and £752,000 in 1901–1902, the grant having been specially increased.

*Debt.*

In 1899–1900 there was a slight reduction of the debt, both in India and in England; and the India sterling bills, which fell due, were replaced by similar bills, at average rates varying from £2 10*s.* 2*d.* to £4 2*s* 11*d.* per cent. Table XVIII., page 24.

In 1900–1901, a Loan of three crores of rupees (£2,000,000) was raised in India at 3½ per cent., at an average price of about 94 per cent., and £301,900 Temporary Debt was also incurred, while £96,700 of Permanent Debt was discharged. In England the Temporary Debt was increased by £500,000, Sterling Bills being issued to an amount of £5,500,000, at average rates varying from £3 6*s.* 2*d.* (June) to £3 17*s.* 8*d.* (December) per cent., while only £5,000,000 was discharged; and, owing to the expenditure in the relief of famine and the large amount of advances to the Native States, India 3 per cent. Stock to the amount of £3,000,000 was issued at the fixed price of £95 10*s.* per cent.

For 1901–1902 the Budget provides in India for a Rupee Loan of two crores (£1,333,300), and the repayment of £93,300 Permanent and £301,900 Temporary Debt; and in England for an issue of £1,000,000 India Stock, and for the replacement of the Sterling Bills which fall due.

*Trade.*

The following figures show the Exports from, and Imports into, India, during the last three years :— Table XIX., pages 25 to 28.

| | 1898–99. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Exports of Merchandise ... ... ... ... | 75,199,816 | 72,722,215 | 71,842,943 |
| Imports „ ... ... ... ... | 48,067,686 | 50,202,987 | 53,929,392 |
| Net Exports of Merchandise ... ... .. | 27,132,130 | 22,519,228 | 17,913,551 |
| Net Imports of Gold ... ... ... ... ... | 4,335,605 | 6,293,734 | 561,423 |
| Net Imports of Silver ... ... ... ... ... | 2,653,856 | 2,384,465 | 6,338,155 |
| Net Imports of Treasure ... ... ... ... | 6,989,461 | 8,678,199 | 6,899,578 |
| Balance : Net Exports ... ... ... ... ... | 20,142,669 | 13,841,029 | 11,013,973 |

The Exports of merchandise in 1900–1901 were less than in the previous year by £879,272, and the Imports were larger by £3,726,405; so that there was a reduction of £4,605,677 in the net Exports of merchandise. In the net Imports of treasure there was a reduction of £1,778,621, an increase of £3,953,690 occurring in silver, while in gold there was a reduction of £5,732,311. The surplus of Exports, on the whole, was £11,013,973, as against £13,841,029 in 1899–1900.

The transactions in treasure on account of the Government were unusually large in 1900–1901. Owing to the demand for rupees, silver to the value of £5,389,051 was imported on Government account; and towards the payments for it £4,482,242 of gold was exported.

*Assets and Liabilities.*

Table XX., page 29.

As the statement of Assets and Liabilities shows a considerable improvement this year, owing to the purchase of an important railway undertaking by means of an annuity, it may be well to explain somewhat fully the nature of this statement. It contains only the figures which relate to capital, not those dealing with annual revenue and expenditure. The assets, in addition to sums due from corporations and railway companies and the cash balances, comprise the values of the railways and irrigation works constructed or purchased by the State; but these values are taken as being identical with the total capital outlay upon each undertaking, as shown in the capital accounts in India; they do not represent the commercial value of the undertakings, nor are they based upon the prices that it has been necessary to pay, in order to acquire those undertakings; otherwise, the assets would, of course, appear much larger. The liabilities are the debt and capital obligations which the Secretary of State has already incurred, or which he has assumed the liability to incur; but they do not take account of the annuities by means of which the undertakings have been purchased, and which, being by law charged on the revenues of India, are shown in the statement of expenditure (against the earnings of the railways shown in the statement of revenue); and are not entered in the capital account.

On the 31st of March 1901 the assets were £216,416,000 and the liabilities £225,885,000.

*Burden of Taxation.*

Table XXI., page 29.

If the taxation proper be divided over the population of British India, without making any deduction on account of the portion derived from Salt, Excise, Customs, &c., which must fall on the inhabitants of the Native States, the burden of taxation per head in the Budget for 1901–1902 is 1*s.* 9*d.* If to this be added the amount of the Land Revenue, the average is raised to 3*s.* 3*d.*

GEORGE HAMILTON,
Secretary of State.

India Office,
8th July, 1901.

# APPENDICES.

# APPENDICES.

## APPENDIX 1.

Tables to which reference is made in the Explanatory Memorandum, the rupee being taken as equal to 16 pence.

### TABLE I.

### 1899-1900.—NET REVENUE.

COMPARISON of ACCOUNT with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | *—1,143,527* | *— 71,748* | — | *—1,215,275* | Decrease owing to large suspensions and remissions rendered necessary by the Famine, chiefly in Bombay £600,928, Central Provinces £252,197, Punjab £213,274, Madras £173,745, and North-West Provinces £135,833. Increase in Burma £140,739, and otherwise £19,963. |
| Opium ... ... ... | + 444,010 | *— 15* | + 194 | + 444,189 | Improvement in Calcutta, where the number of chests sold was larger than the estimate by 900, and the average price realised was 1,221 instead of 1,100 rupees per chest. |
| Provincial Rates ... ... | *— 1,597* | *— 133,845* | — | *— 135,442* | Reduction in Bombay £42,685, Punjab £39,524, Central Provinces £26,630, North-West Provinces £22,665, and elsewhere £3,938. |
| Customs ... ... ... | + 41,562 | + 1,133 | — | + 42,695 | Increase from Import duties at Calcutta. |
| Mint ... ... ... ... | + 293,965 | — | *— 1,382* | + 292,583 | Chiefly owing to the gain on the coinage of 130 lakhs of rupees; but partly to heavy coinage of dollars, and to the gain on copper coins demanded in consequence of the Famine. |
| Exchange ... ... ... | + 132,151 | — | — | + 132,151 | The remittances were effected at 16·068*d.* per rupee, instead of 15·75*d.* as estimated. |
| Other heads ... ... ... | + 11,068 | + 31,693 | *— 9,664* | + 33,097 | |
| Total ... ... ... | *— 222,368* | *— 172,782* | *— 10,852* | *— 406,002* | |

### TABLE II.

### 1899-1900.—NET EXPENDITURE.

COMPARISON of ACCOUNT with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| Army: Effective: | £ | £ | £ | £ | |
| Ordinary ... ... | *— 512,195* | — | *— 366,378* | *— 878,573* | Reduction of expenditure £776,283; namely, in India, £326,000 owing to troops being sent to South Africa, &c., £61,000 on the Khyber and Kohat-Kurram forces and other special services, and £37,020 from other causes; and in England £132,817 through the dislocation of the troop service, £162,326 in ordnance stores, £50,604 in clothing for the European troops, and £6,516 in other respects. Increase of receipts £102,290, owing to payments by the British Government for stores and animals taken to South Africa. |
| Warlike Operations | *— 25,900* | — | *— 5,300* | *— 31,200* | |
| Army: Non-Effective ... | *— 4,028* | — | *— 76,656* | *— 80,684* | Reduction in pensions paid to Indian officers. |
| Carried forward ... | *— 542,123* | — | *— 448,334* | *— 990,457* | |

TABLE II—*continued.*

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Brought forward ... | — *542,123* | — | — *448,334* | — *990,457* | |
| Military and Special Defence Works. | — *62,500* | — | + *17,756* | — *44,744* | Reduction in India, especially on the frontier. |
| Collection of Revenue ... | — *18,364* | — *79,226* | + 2,029 | — *95,561* | Reduction chiefly under Land Revenue and Salt. |
| Post Office ... ... ... | — *46,480* | — *3,953* | + 665 | — *49,768* | Charges reduced £10,353 ; receipts increased £39,415. |
| Telegraph ... ... ... | — *109,059* | — | — *11,432* | — *120,491* | Reduction of expenditure, chiefly on capital account, £22,018 ; increase of revenue, owing largely to war in Africa and to Famine, £98,473. |
| Railway Revenue Account | — *547,399* | + 616 | — *22,773* | — *569,556* | Increase of net receipts £497,441 ; reduction of charges £72,115. |
| Irrigation ... ... ... | + 444 | — *60,066* | + 735 | — *58,887* | Increase of receipts. |
| Famine Relief and Insurance | +1,316,059 | + 25,972 | + 3,717 | +1,345,748 | Increase on Famine relief £2,071,118, of which £1,029,946 in the Central Provinces, £776,071 in Bombay, £153,443 in the Punjab, £100,531 under India General (Ajmir, &c.), and £11,127 elsewhere. Increase on Protective Irrigation Works £3,930. Withdrawal of grants of £729,300 for Protective Railways and Avoidance of Debt. |
| Civil Departments ... ... | — *134,615* | — *169,421* | + 171,880 | — *132,156* | Reduction under Medical £187,365, the expenditure owing to the plague being less than had been expected, and under Law and Justice £45,038 ; increase in Administration £77,976, mainly in consequence of the purchase of land under the India Office (Store Depôt) Act, Marine £55,038 caused by payments for the troopship "Hardinge," and Political £44,636 through the payment of arrears of the Amir of Afghanistan's subsidy. Under other heads there is a reduction of £77,403. |
| Civil Furlough ... ... | + 144 | — | + 56,881 | + 57,025 | Due to an exceptionally large number of officers being on furlough. |
| Civil Works ... ... ... | — *26,299* | — *316,288* | + 4,777 | — *337,810* | General reduction, except in Assam. |
| Other heads ... ... ... | — *9,802* | + 19,304 | + 18,050 | + 27,552 | |
| Provincial and Local Balances. | — | + 410,280 | — | + 410,280 | The increase over the estimate was in Burma £261,308, Bengal £159,405, North-West Provinces £111,042, and Assam £20,200 ; while there was a decrease of £195 under India General, £2,516 in the Central Provinces, £10,470 in Madras, £40,297 in Bombay, and £88,197 in the Punjab. The special contributions from Imperial revenues to Bombay, the Central Provinces, Madras, and the Punjab, were greater by £260,500 than the Budget provided. |
| Total ... ... | — *179,994* | — *172,782* | — *206,049* | — *558,825* | |
| Deducting from this improvement the reduction of the net Revenue shown in Table I., the Imperial position is, on the whole, better by £152,823. | — *42,374* | — | + 195,197 | + 152,823 | |

## TABLE III.

## 1899-1900.—NET REVENUE

### COMPARISON OF ACCOUNT with REVISED ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *30,427* | + 4,952 | — | — *25,475* | Falling-off in Madras and Bombay. |
| Salt ... ... ... ... | — *30,461* | + 436 | — | — *30,025* | Reduction in Bombay and Madras in excise on local manufacture. |
| Stamps ... ... ... | + 9,361 | + 24,659 | — | + 34,020 | Improvement chiefly in the North-West Provinces and Madras. |
| Other heads ... ... | — *22,841* | — *13,329* | + 2,848 | — *33,322* | |
| Total ... ... | — *74,368* | + 16,718 | + 2,848 | — *54,802* | |

## TABLE IV.

### 1899-1900.—NET EXPENDITURE.

COMPARISON OF ACCOUNT with REVISED ESTIMATE.

| —— | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Army: Effective ... ... | — *118,495* | — | — *52,478* | — *170,973* | Reduction in India £118,495, mainly in commissariat; and in England £52,478, owing chiefly to smaller payments for stores and larger receipts on account of the Troop Service. |
| Railway Revenue Account | — *86,899* | + 1,616 | + 127 | — *85,156* | Improvement of net receipts £68,641; diminution of charges £16,515. |
| Irrigation ... ... ... | + 64,044 | — *27,066* | + 35 | + 37,013 | Increase of charge £21,675; reduction of receipts £15,338. |
| Marine ... ... ... | — *12,110* | + 2,278 | — *27,630* | — *37,462* | Owing chiefly to delay in the settlement of accounts with the Admiralty. |
| Other heads ... ... ... | — *22,334* | + 39,890 | — *37,603* | — *20,047* | |
| Total ... ... | — *175,794* | + 16,718 | — *117,549* | — *276,625* | |
| Setting against this the reduction in the net Revenue shown in Table III., the position of the Imperial Government is better by | + 101,426 | — | + 120,397 | + 221,823 | |

## TABLE V.

### 1900-1901.—NET REVENUE.

COMPARISON of REVISED with BUDGET ESTIMATE.

| —— | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *649,500* | + 268,000 | — | — *381,500* | Reduction in Bombay, owing to the Famine. |
| Forest ... ... ... | + 45,700 | + 44,700 | — | + 90,400 | Great demand for teak in Burma. |
| Tributes ... ... ... | — *34,300* | — *200* | — | — *34,500* | Reduction chiefly in Bombay. |
| Opium ... ... ... | + 553,000 | — | — *500* | + 552,500 | Improvement of revenue, mainly in Bengal, the average price per chest being Rs. 1,361, instead of an Estimate of Rs. 1,200, and 900 more chests being sold. |
| Salt ... ... ... ... | + 117,400 | — *4,400* | — | + 113,000 | General improvement, except in Burma. |
| Stamps ... ... ... | + 17,700 | + 57,700 | — | + 75,400 | Improvement mainly in the North-West Provinces. |
| Excise ... ... ... | + 85,100 | + 53,400 | — | + 138,500 | Increase especially in Madras, Bengal, North-West Provinces, and Burma. |
| Provincial Rates ... ... | — | — *50,500* | — | — *50,500* | Reduction principally in Bombay, Central Provinces, and Punjab. |
| Customs ... ... ... | + 165,500 | + 3,800 | — | + 169,300 | Increase of imports of sugar, and countervailing duty thereon. |
| Mint ... ... ... ... | — *151,400* | — | — *7,700* | — *159,100* | Owing to the decision that the profit on coinage of rupees shall be paid to the Gold Reserve Fund. |
| Miscellaneous ... ... | — *14,700* | — *43,800* | — *3,200* | — *61,700* | Agricultural advances treated as irrecoverable, and unusual remittances of coin in India rendered necessary by the low balances. |
| Other heads ... ... ... | — *1,400* | + 8,300 | — | + 6,900 | |
| Total ... ... | + 133,100 | + 337,000 | — *11,400* | + 458,700 | |

## TABLE VI.

## 1900–1901.—NET EXPENDITURE.

### COMPARISON of REVISED with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *26,500* | + 28,100 | + 180,100 | + 181,700 | Owing to the issue of £3,000,000 India Stock, which was not contemplated when the Budget was framed. |
| Army: Effective ... ... | — *974,800* | — | — *301,600* | —*1,276,400* | In India, the saving by the prolonged absence of troops in South Africa and China is estimated at about £670,000, and there were additional receipts amounting to £135,600, which were chiefly attributable to the same cause; there were also reductions owing to the fall in the prices of food, &c., but part of the saving was devoted to special objects for promoting the efficiency of the army, and the net result was a further improvement of £169,200. In England the reduction is chiefly owing to the dislocation of the relief service, and diminished issues of furlough pay. |
| Military and Special Defence Works. | — *68,400* | — | + 32,400 | — *36,000* | Reduction entirely in India; in England there is an increased charge for stores. |
| Collection of Revenue ... | — *24,400* | — *47,700* | — *2,100* | — *74,200* | Principally under Land Revenue. |
| Post Office ... ... ... | — *44,900* | — *3,100* | — *3,300* | — *51,300* | Charges reduced £18,200; receipts increased £33,100. |
| Telegraph ... ... ... | — *85,600* | — | — *3,800* | — *89,400* | Increase of receipts. |
| Railway Revenue Account... | — *596,200* | — *1,000* | — *44,400* | — *641,600* | Reduction in India owing mainly to improved receipts, but partly to less land being purchased for subsidised railways than was expected. In England it is due to the lower rate of interest used in calculating the Great Indian Peninsula Railway annuity. |
| Irrigation ... ... ... | — *139,400* | — *62,500* | — *200* | — *202,100* | Improvement in receipts. |
| Famine Relief and Insurance | + 908,100 | — *39,300* | + 7,900 | + 876,700 | Increased expenditure on famine relief, in the Central Provinces £708,800, and in Bombay £311,900; reduction otherwise £144,000. |
| Law and Justice ... ... | + 8,800 | + 41,100 | — *400* | + 49,500 | Increased expenditure on jails, especially in Madras, Bengal, and Bombay; reduction in Burma, Central Provinces, and Assam. |
| Education ... ... ... | — *500* | — *40,000* | + 1,000 | — *39,500* | General reduction, especially in Bengal. |
| Political ... ... ... | — *134,900* | + 2,700 | + 900 | — *131,300* | Mainly through the subsidy of the Amir of Afghanistan being drawn at irregular intervals. |
| Other Civil Departments ... | — *49,800* | — *50,600* | + 37,200 | — *63,200* | Chiefly Police, Marine, and Scientific and Minor Departments. |
| Provincial and Local Railways. | — | — *67,000* | — | — *67,000* | Slower progress on the Mayavaram-Mutupet railway. |
| Other heads... ... ... | — *8,400* | — *100* | — *25,200* | — *33,700* | |
| Provincial and Local Balances. | — | + 576,400 | — | + 576,400 | According to the Revised Estimate, the balances of Burma will contribute to the expenditure less than was anticipated by £234,600, North-West Provinces £143,300, Bengal £107,900, Madras £76,500, Bombay £17,500, and the Punjab £800; but India General more by £100, Central Provinces £1,200, and Assam £2,900. The Government of India made special grants of £431,900 to Bombay, £227,700 to the Central Provinces, and £39,900 to the Punjab. |
| Total ... ... | — *1,236,900* | + 337,000 | — *121,500* | — *1,021,400* | |
| Combining this with the increase of the net Revenue shown in Table V., the Imperial position is better by | + 1,370,000 | — | + 110,100 | + 1,480,100 | |

## TABLE VII.

### 1901–1902.—NET REVENUE.

COMPARISON OF BUDGET ESTIMATE FOR 1901–1902 WITH REVISED ESTIMATE FOR 1900–1901.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *181,800* | + 658,700 | — | + 476,900 | Chiefly in the Punjab and Central Provinces. |
| Tributes ... ... ... | + 56,600 | + 200 | — | + 56,800 | Recovery of arrears expected in Bombay. |
| Opium ... ... ... | — *569,300* | — | — *500* | — *569,800* | Reduction of revenue £589,300; the number of chests to be sold in Calcutta has been raised from 45,300 to 48,000, but the average price is estimated at 1,100 instead of 1,361 rupees; diminution of charge £19,500. |
| Provincial Rates ... ... | — *400* | + 161,400 | — | + 161,000 | Chiefly in the Punjab, Central Provinces, and Bombay. |
| Customs ... ... ... | — *119,800* | — | — | — *119,800* | The yield of the sugar duties is taken at a lower figure. |
| Mint ... ... ... ... | — *91,500* | — | — *6,300* | — *97,800* | The profit on the coinage of rupees is excluded in both years; the diminution arises on other operations. |
| Miscellaneous ... ... | + 35,400 | — *107,000* | + 3,000 | — *68,600* | Temporary loans in Bombay and Central Provinces treated as irrecoverable. |
| Other heads ... ... | — *15,200* | — *11,000* | — | — *26,200* | |
| Total ... ... | — *886,000* | + 702,300 | — *3,800* | — *187,500* | |

## TABLE VIII.

### 1901–1902.—NET EXPENDITURE.

COMPARISON OF BUDGET ESTIMATE FOR 1901–1902 WITH REVISED ESTIMATE FOR 1900–1901.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *56,700* | + 100 | — *42,500* | — *99,100* | Improvement of receipts in India, on the large loans to Native States, &c.; and reduction of charge in England, owing to the discount incurred in 1900–1901. |
| Army: Effective ... ... | +1,470,500 | — | + 612,700 | +2,083,200 | Increased expenditure in India £1,194,800; namely, for the full establishment £849,500, and for stores £140,000, reorganisation of commissariat transport service £67,200, howitzer batteries £55,400, ordnance establishments £46,700, schools for mounted infantry £43,300, and other causes £249,000; saving of expenditure owing to fall in prices £168,000, and on sea transport £88,300. Reduction of receipts in India £275,700, owing to the absence of special repayments in connection with the troops lent for service out of India. Increased charge in England £842,700, of which £60,000 is in payments to the War Office owing to the resumption of transfers to the Army Reserve on the return of troops from South Africa, £90,000 in furlough pay, £163,200 on the renewal of the Transport Service, and £530,900 on stores, chiefly ordnance. with a reduction of £1,400 on miscellaneous payments. Increase of £230,000 in receipts in England, owing to payments by the British Government for the Transport Service and Aden, in consequence of the report of the Royal Commission on Indian Expenditure. |
| Military and Special Defence Works. | + 178,400 | — | — *29,000* | + 149,400 | Cordite, gun carriage, and small arms factories, accommodation for howitzer battery, schools for mounted infantry, &c. |
| Carried forward ... | +1,592,200 | + 100 | + 541,200 | +2,133,500 | |

TABLE VIII.—*continued.*

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Brought forward ... | +1,592,200 | + 100 | + 541,200 | +2,133,500 | |
| Collection of Revenue ... | + 49,100 | + 137,000 | + 1,900 | + 188,000 | General increase, but principally in land revenue charges in Bengal, Madras, Burma, Punjab, and North-West Provinces. |
| Post Office ... ... ... | + 72,100 | + 3,100 | + 600 | + 75,800 | Increase of expenditure and reduction of receipts, owing to various improvements. |
| Telegraph ... ... ... | + 102,000 | — | + 19,300 | + 121,300 | |
| Railway Revenue Account | — *500* | + 8,700 | + 312,800 | + 321,000 | Increase in net receipts £70,700, and in net expenditure £391,700, of which a large part arises from the purchase of the Great Indian Peninsula Railway. |
| Irrigation ... ... ... | + 112,600 | + 114,200 | + 100 | + 226,900 | Increased charge £99,500; reduction of revenue £127,400, owing to less demand for irrigation in a favourable season. |
| Famine Relief and Insurance. | —*3,196,300* | — *40,800* | — *7,900* | —*3,245,000* | The provision for relief in 1901–1902, £674,100, is almost entirely in Bombay; £75,800 is allotted to protective irrigation works, and £250,100 is set apart for avoidance of debt, making the total grant £1,000,000. |
| Police ... ... ... ... | + 1,000 | + 137,200 | — *400* | + 137,800 | Increase particularly in Burma. |
| Education ... ... ... | + 500 | + 78,300 | — *900* | + 77,900 | General increase, especially in Bengal and North-West Provinces. |
| Political ... ... ... | + 218,800 | — *5,300* | — *18,200* | + 195,300 | Arrears of the subsidy of the Amir of Afghanistan. |
| Scientific and Minor Departments. | + 110,500 | + 12,000 | — *14,300* | + 108,200 | Increase due to the Census. |
| Civil Works ... ... ... | + 168,900 | + 380,500 | + 2,500 | + 551,900 | General increase, except in Burma and Assam. |
| Other heads... ... ... | + 46,700 | + 85,700 | — *54,600* | + 77,800 | |
| Provincial and Local Balances. | — | — *208,400* | — | — *208,400* | According to the Estimates, the expenditure from Provincial and Local Balances in 1901–1902 will be heavier than in 1900–1901, in Burma by £217,300, North-West Provinces £211,900, and Bengal £190,200; while it will be less in Bombay £127,200, Madras £100,000, Punjab £89,700, Central Provinces £64,900, Assam £26,000, and India General £3,200. |
| Total ... ... | — *722,400* | + 702,300 | + 782,100 | + 762,000 | |
| Combining this with the reduction of the net Revenue shown in Table VII., the Imperial position is worse by ... ... ... ... | — *163,600* | — | — *785,900* | — *949,500* | |

## TABLE IX.

### 1898–1902.—NET REVENUE.

### BUDGET FOR 1901–1902 COMPARED WITH ACCOUNT FOR 1898–1899.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *606,156* | + 466,144 | — | — *140,012* | Reduction in Bombay, North-West Provinces, and Central Provinces; increase elsewhere. |
| Opium ... ... ... | + 537,988 | — *42* | — *1,055* | + 536,891 | Increase in number of chests sold at Calcutta 8,550, and in average price 45 rupees per chest; increase of number of chests passed for export 2,000; charges heavier by £189,609. |
| Salt ... ... ... ... | — *136,745* | — *3,812* | — | — *140,557* | Improvement in Bengal; reduction elsewhere. |
| Stamps ... ... ... | + 36,826 | + 112,202 | — | + 149,028 | Increase in Bengal, North-West Provinces, Madras, and Burma. |
| Excise ... ... ... | + 67,174 | + 67,305 | — | + 134,479 | Increase in Bengal, North-West Provinces, and Burma; reduction in Bombay. |
| Provincial Rates ... ... | — *3,867* | + 113,505 | — | + 109,638 | General improvement, except in North-West Provinces and Bombay. |
| Miscellaneous ... ... | — *10,619* | — *209,945* | — *18,120* | — *238,684* | Receipts less by £33,357; charges heavier by £155,327, owing mainly to the remission of irrecoverable advances. |
| Other heads ... ... ... | + 12,971 | + 32,626 | — *13,297* | + 32,300 | |
| Total ... ... | — *102,428* | + 577,983 | — *32,472* | + 443,083 | |

## TABLE X.

## 1898–1902.—NET EXPENDITURE.

### BUDGET FOR 1901–1902 COMPARED WITH ACCOUNT FOR 1898–1899.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *164,511* | + 37,138 | + 233,210 | + 105,837 | Reduction in India in consequence of the amount transferred from the Ordinary to the Public Works portion of the debt, on account of the capital outlay exceeding the sums borrowed. Increase of charge in England £213,343, and reduction of receipts £19,867. |
| Army: Effective: Ordinary ... ... ... | + 969,410 | — | + 705,937 | +1,675,347 | In 1898–1899 Expenditure was still being incurred in Military Operations on the North-West frontier. In 1901–1902 the Budget provides for the issue of new rifles to a portion of the Native troops, reorganisation of the transport service, and improvement of artillery, guns, and ammunition, as well as various minor measures for efficiency. In England the increase is on ordnance stores. |
| Military Operations ... | — *677,384* | — | — *17,743* | — *695,127* | |
| Military and Special Defence Works. | + 123,208 | — | — *36,675* | + 86,533 | Cordite, gun carriage, and small arms factories, &c. |
| Collection of Revenue ... | + 127,747 | + 335,399 | — *9,295* | + 453,851 | Chiefly in Land Revenue and Forest. |
| Post Office ... ... ... | + 84,490 | + 6,142 | — *13,013* | + 77,619 | Increase of expenditure £139,774, and of revenue £62,155. |
| Telegraph ... ... ... | — *25,663* | — | + 100,978 | + 75,315 | Increase of charges £188,979, chiefly on capital account, and of receipts £113,664. |
| Railway Revenue Account | —*1,042,391* | + 3,615 | + 583,411 | — *455,365* | Increase of net receipts £1,268,627, and of expenditure £813,262. The increase in England is to a great extent due to the purchase of the Great Indian Peninsula Railway. |
| Irrigation ... ... ... | — *25,456* | + 125,031 | — *815* | + 98,760 | Increase of revenue £177,784, and of expenditure £276,544. |
| Famine Relief and Insurance | + 233,511 | — *25,053* | — *1* | + 208,457 | Increased charge for relief of famine £647,397, and for protective irrigation works £68,020; reduction in other grants £506,960. |
| Civil Departments ... ... | + 409,257 | + 436,980 | + 67,050 | + 913,287 | Increase in Police £255,960, Minor Departments (chiefly Census) £179,975, Political (arrears of subsidy of Amir of Afghanistan) £178,609, Law and Justice £155,814, Marine (stores) £109,285, Education £94,396, Administration £24,518, and Ecclesiastical £9,345; reduction in Medical £94,615. |
| Superannuation ... ... | + 4,167 | + 65,641 | + 48,281 | + 118,089 | Increase in India £69,808, and in England £48,281. |
| Civil Works ... ... ... | + 174,922 | + 668,647 | + 1,076 | + 844,645 | General increase, except in Assam. |
| Other heads ... ... ... | — *30,426* | + 85,277 | — *8,209* | + 46,642 | Increase in Stationery and Printing, and Construction of Local Railways. |
| Provincial and Local Balances. | — | —*1,160,834* | — | —*1,160,834* | Compared with 1898–1899, the Provincial Governments have budgeted to spend from their balances more by £1,160,834; namely, Burma £453,894, North-West Provinces £433,243, Bengal £295,182, Assam £55,636, Punjab £18,834, and Madras £14,317, while India General estimates for an expenditure smaller by £1,982, Central Provinces £40,514, and Bombay £67,776. |
| Total ... ... | + 160,881 | + 577,989 | +1,654,192 | +2,393,056 | |
| Setting against this the increase of net Revenue shown in Table IX., the Imperial position is worse by ... ... ... ... | — *263,309* | — | —*1,686,664* | —*1,949,973* | |

## TABLE XI.

### SUMMARY of FINANCIAL POSITION of the last Three Years.

| Net Revenue and Expenditure. | Account, 1898–99. | Account, 1899–1900. | Revised Estimate, 1900–1901. | Budget, 1901–1902. | Increase or Decrease in 1901-1902 compared with 1898–99. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Net Revenue ... ... ... ... ... ... | 41,879,617 | 40,986,698 | 42,510,200 | 42,322,700 | + 443,083 |
| Net Expenditure : | | | | | |
| India : Imperial ... ... ... ... ... | 7,740,519 | 7,504,306 | 8,623,800 | 7,901,400 | + 160,881 |
| „ Provincial and Local ... ... ... | 15,443,617 | 14,617,518 | 15,319,300 | 16,021,600 | + 577,983 |
| England ... ... ... ... ... ... | 16,054,608 | 16,090,251 | 16,926,700 | 17,708,800 | + 1,654,192 |
| Total of Net Expenditure ... ... | 39,238,744 | 38,212,075 | 40,869,800 | 41,631,800 | + 2,393,056 |
| Surplus (+) or *Deficit* (—) ... ... ... | + 2,640,873 | + 2,774,623 | + 1,640,400 | + 690,900 | — *1,949,973* |

In the following figures, which combine Revenue and Expenditure, + denotes better and — worse than in 1898–99 :—

| Net Revenue and Expenditure. | Account, 1899–1900. | Revised Estimate, 1900–1901. | Budget, 1901–1902. |
|---|---|---|---|
| *Net Revenue.* | £ | £ | £ |
| Land Revenue ... ... ... ... ... | — *1,102,786* | — *616,911* | — *140,012* |
| Opium ... ... ... ... ... ... ... | + 440,281 | + 1,106,692 | + 536,891 |
| Salt ... ... ... ... ... ... ... | — *240,182* | — *120,057* | — *140,557* |
| Stamps ... ... ... ... ... ... | + 64,247 | + 143,827 | + 149,028 |
| Excise ... ... ... ... ... ... ... | + 27,917 | + 125,478 | + 134,479 |
| Provincial Rates ... ... ... ... | — *114,205* | — *51,363* | + 109,638 |
| Customs ... ... ... ... ... ... | — *68,435* | + 103,670 | — *16,030* |
| Mint ... ... ... ... ... ... ... | + 312,896 | + 85,613 | — *12,287* |
| Miscellaneous ... ... ... ... ... | — *118,602* | — *170,084* | — *238,684* |
| Exchange ... ... ... ... ... ... | — *109,577* | — *31,928* | — *12,628* |
| Other heads ... ... ... ... ... ... | + 15,527 | + 55,646 | + 73,245 |
| | — *892,919* | + 630,583 | + 443,083 |
| *Net Expenditure.* | | | |
| Interest ... ... ... ... ... ... | — *31,020* | — *204,937* | — *105,837* |
| Army : Effective : Ordinary ... ... ... | + 508,226 | + 407,853 | — *1,675,347* |
| „ „ Warlike Operations ... ... | + 695,127 | + 695,127 | + 695,127 |
| Military and Special Defence Works ... ... | — *30,189* | + 62,867 | — *86,533* |
| Collection of Revenue ... ... ... ... | — *146,390* | — *265,851* | — *453,851* |
| Post Office ... ... ... ... ... ... | + 149 | — *1,819* | — *77,619* |
| Telegraph ... ... ... ... ... ... | + 69,776 | + 45,985 | — *75,315* |
| Railway Revenue Account ... ... ... ... | + 696,921 | + 776,365 | + 455,365 |
| Irrigation ... ... ... ... ... ... | — *43,373* | + 128,140 | — *98,760* |
| Civil Departments ... ... ... ... ... | — *261,731* | — *391,787* | — *913,287* |
| Superannuation ... ... ... ... ... | — *54,697* | — *80,289* | — *118,089* |
| Famine Relief and Insurance ... ... ... | — *1,307,305* | — *3,453,457* | — *208,457* |
| Civil Works ... ... ... ... ... ... | — *221,135* | — *292,745* | — *844,645* |
| Other heads ... ... ... ... ... ... | — *32,144* | — *8,942* | — *46,642* |
| Provincial and Local Balances ... ... ... | + 1,184,454 | + 952,434 | + 1,160,834 |
| | + 1,026,669 | — *1,631,056* | — *2,393,056* |
| Total as compared with 1898–99 ... | + 133,750 | — *1,000,473* | — *1,949,973* |

## TABLE XII.

### EXPENDITURE on FAMINE RELIEF and INSURANCE.

| Years. | Famine Relief. | Construction of Protective Irrigation Works. | Construction of Protective Railways. | | Reduction or avoidance of Debt. | Total. |
|---|---|---|---|---|---|---|
| | | | Charged under Famine Relief and Insurance. | Charged under Railway Revenue Account. | | |
| | £ | £ | £ | £ | £ | £ |
| 15 years, 1881–82 to 1895–96. | 213,776 | 1,209,227 | 4,367,287 | 2,420,967 | 3,551,533 | 11,762,790 |
| 1896–97 ... ... | 1,385,454 | 31,220 | — | 292,571 | — | 1,709,245 |
| 1897–98 ... ... | 3,550,332 | 25,011 | — | 235,299 | — | 3,810,642 |
| 1898–99 ... ... | 26,703 | 7,780 | 460,235 | 208,457 | 296,825 | 1,000,000 |
| 1899–1900... ... | 2,074,918 | 23,930 | — | 29,599 | — | 2,128,447 |
| Revised Estimate, 1900–1901. | 4,225,100 | 19,900 | — | — | — | 4,245,000 |
| Budget, 1901–1902 | 674,100 | 75,800 | — | — | 250,100 | 1,000,000 |
| Total of 21 years | 12,150,383 | 1,392,868 | 4,827,522 | 3,186,893 | 4,098,458 | 25,656,124 |

## TABLE XIII.

### EXCHANGE.

From 1884–85 to 1898–99 the Accounts were so prepared as to bring the English transactions into tens of rupees by adding the Exchange, and combining the result with the Indian transactions. As sovereigns have now been declared legal tender in India, and are at present interchangeable with rupees at the rate of 1 to 15 (equal to 16*d.* per rupee), it was decided that in the Accounts, with effect from the 1st of April, 1899, the Indian transactions should be converted into pounds at that rate, and the sterling transactions be added thereto, the result being given in pounds. But there will almost always be some addition or subtraction to be made on account of Exchange, owing to the extreme improbability that the remittances for the whole year will be effected at *exactly* 16*d.* per rupee, and to engagements to remit various sums at specified rates. There are also charges incurred in India for the increase of the pay of the European soldiers in India owing to the fall in Exchange, and for compensation to officers. In the following table the receipt (+) or charge (—) due to these several causes, during recent years, is shewn.

| Years. | Amount required to defray Net Sterling Expenditure at | | Difference between columns (2) and (3), being Exchange on Net Sterling Expenditure. | | Exchange on Remittance Account. | Total of columns (5) and (6). | Other Charges for Exchange. | | Grand Total (7) + (8) + (9). |
|---|---|---|---|---|---|---|---|---|---|
| | Average drawing rate. | Rupees 15 for £1. | | | | | Soldiers' Pay. | Compensation to Officers. | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9)* | (10) |
| | Rupees. | Rupees. | Rupees. | £s. at rupees 15 = £1. | £ | £ | £ | £ | £ |
| 1888–89 .. .. | 214,701,880 | 219,788,850 | + 5,086,970 | + 339,132 | + 634,295 | + 973,427 | — *344,667* | — | + 628,760 |
| 1889–90 .. .. | 210,259,220 | 217,697,320 | + 7,438,100 | + 495,874 | + 257,829 | + 753,703 | — *421,267* | — | + 332,436 |
| 1890–91 .. .. | 201,359,210 | 227,652,990 | + 26,293,780 | + 1,752,919 | + 52,132 | + 1,805,051 | — *391,467* | — | + 1,413,584 |
| 1891–92 .. .. | 225,419,890 | 235,751,700 | + 10,331,810 | + 688,787 | + 21,019 | + 709,806 | — *271,467* | — | + 438,339 |
| 1892–93 .. .. | 258,090,840 | 241,714,620 | — *16,376,220* | — *1,091,748* | + 13,124 | — *1,078,624* | — *408,133* | — | — *1,486,757* |
| 1893–94 .. .. | 257,929,380 | 234,500,420 | — *23,428,960* | — *1,561,950* | + 71,280 | — *1,490,650* | — *568,133* | — *412,312* | — *2,471,095* |
| 1894–95 .. .. | 284,030,500 | 232,559,730 | — *51,470,770* | — *3,431,384* | + 151,783 | — *3,279,601* | — *756,200* | — *826,183* | — *4,861,984* |
| 1895–96 .. .. | 270,651,760 | 230,699,300 | — *39,952,460* | — *2,663,497* | + 118,871 | — *2,544,626* | — *770,935* | — *885,088* | — *4,200,647* |
| 1896–97 .. .. | 256,909,850 | 232,030,930 | — *24,878,920* | — *1,658,594* | + 96,155 | — *1,562,439* | — *735,467* | — *623,451* | — *2,921,357* |
| 1897–98 .. .. | 250,171,070 | 240,069,010 | — *10,102,060* | — *673,470* | + 29,313 | — *644,157* | — *605,267* | — *457,243* | — *1,706,667* |
| 1898–99 .. .. | 241,234,330 | 240,909,540 | — *324,790* | — *21,655* | + 50,281 | + 28,628 | — *518,933* | — *319,860* | — *810,165* |
| 1899–1900 .. | 240,920,722 | 241,079,545 | + 1,018,823 | + 67,922 | — *148,871* | — *80,949* | — *438,900* | — *318,095* | — *837,944* |
| 1900–1901 (Revised Estimate). | 254,755,400 | 254,421,000 | — *334,000* | — *22,300* | + 19,000 | — *3,300* | — *438,900* | — *295,200* | — *737,400* |
| 1901–1902 (Budget). | 263,209,500 | 266,209,500 | — | — | + 16,000 | + 16,000 | — *438,900* | — *325,300* | — *748,200* |

* Of the Exchange Compensation, the following amounts were borne by the Provincial Governments, and did not affect the Imperial position :—1893-4, £151,673 ; 1894-5, £286,469 ; 1895-6, £302,097 ; 1896-7, £214,805 ; 1897-8, £163,073 ; 1898-9, £112,633 ; 1899-1900, £112,751 ; (Revised) 1900-1901, £109,400 ; (Budget) 1901-1902, £117,100.

## TABLE XIV.

## HOME CHARGES.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year :—

| Net Expenditure. | Account, 1899-1900. | Revised Estimate, 1900-1901. | Budget, 1901-1902. |
|---|---|---|---|
| | £ | £ | £ |
| Interest and Management of Debt (excluding Interest charged in Railway Revenue Account) .. .. .. .. .. .. .. .. | 2,892,009 | 3,102,600 | 3,058,500 |
| Railway Revenue Account .. .. .. .. .. .. .. | 5,912,527 | 6,144,300 | 6,457,100 |
| Civil Administration : Payments on account of Departments in India, passage, outfit, &c. .. | 46,699 | 47,500 | 25,600 |
| Postal Subsidy .. .. .. .. .. .. .. .. | 48,000 | 53,700 | 52,000 |
| Telegraph : Red Sea Company's Annuity .. .. .. .. .. | 18,027 | 18,000 | 18,000 |
| „ Indo-European .. .. .. .. .. .. | 44,947 | 41,700 | 61,100 |
| „ Zanzibar-Mauritius .. .. .. .. .. .. | 10,000 | 10,000 | — |
| Public Works : Civil Engineering College .. .. .. .. .. | 521 | 9,100 | 8,100 |
| „ Other Charges .. .. .. .. .. .. | 940 | 1,800 | 1,500 |
| Marine : His Majesty's ships in Indian Seas .. .. .. .. | 100,154 | 103,600 | 103,000 |
| „ Indian Government Defence Vessels .. .. .. .. | 59,600 | 80,000 | 61,600 |
| „ Other Charges .. .. .. .. .. .. .. | 1,361 | 8,000 | 6,500 |
| India Civil Service : Allowances to Candidates, Examinations, &c. .. | 8,713 | 8,000 | 8,200 |
| Lunatics : Maintenance .. .. .. .. .. .. .. | 3,505 | 3,200 | 3,100 |
| Political Charges : Persian Mission (and in 1901-1902 Minor Consulates) .. | 7,000 | 7,000 | 6,000 |
| „ Diplomatic and Consular Establishments in China .. | 12,500 | 12,500 | — |
| „ Pensions : Territorial and Political .. .. .. | 11,452 | 20,800 | 10,700 |
| „ Other Charges .. .. .. .. .. .. | 4,224 | 5,200 | 500 |
| India Office : Salaries of Establishment .. .. .. .. .. | 132,041 | 129,500 | 130,800 |
| „ Auditor's Department .. .. .. .. .. | 6,589 | 7,000 | 7,200 |
| „ Store Department .. .. .. .. .. .. | 21,466 | 23,400 | 23,000 |
| „ Stationery, Postage, Telegrams, and other Charges .. .. | 86,486 | 23,300 | 21,400 |
| Army, Effective : Home Charges of British Forces serving in India (including in 1901-1902 receipt on account of Aden) .. .. | 745,342 | 701,000 | 672,000 |
| „ „ Troop Service and Transport .. .. .. .. | 112,366 | 97,600 | 139,000 |
| „ „ Other Charges .. .. .. .. .. .. | 41,503 | 21,600 | 20,600 |
| Stores : Civil and Public Works (including Special Defence Works) .. | 239,912 | 242,700 | 209,700 |
| „ Telegraph .. .. .. .. .. .. .. .. | 88,492 | 162,000 | 172,300 |
| „ Marine .. .. .. .. .. .. .. .. | 166,855 | 173,000 | 117,500 |
| „ Military .. .. .. .. .. .. .. .. | 388,520 | 886,600 | 1,408,900 |
| „ Miscellaneous Charges .. .. .. .. .. .. | 11,115 | 11,000 | 10,000 |
| Furlough : Civil and Marine .. .. .. .. .. .. .. | 282,881 | 252,500 | 252,500 |
| „ Military .. .. .. .. .. .. .. .. | 304,991 | 247,000 | 326,000 |
| „ Telegraph .. .. .. .. .. .. .. | 4,470 | 4,600 | 4,200 |
| „ Public Works .. .. .. .. .. .. .. | 55,107 | 52,000 | 57,000 |
| Non-Effective Charges : Civil and Marine .. .. .. .. .. | 1,276,461 | 1,280,500 | 1,304,100 |
| „ Military .. .. .. .. .. .. .. .. | 3,003,559 | 2,989,100 | 2,989,600 |
| Total .. .. .. .. .. .. .. | 16,129,303 | 16,961,400 | 17,747,300 |

There is an increase in the Budget for 1901-1902, as compared with the Account for 1899-1900, of £1,043,506 in Stores, almost entirely for the Army, of £544,573 in the Railway Revenue Account, of £166,491 under Interest and Management of the Debt, and of £120,427 in other payments, against which is to be set the grant of £257,000 by the Imperial Government, in consequence of the report of the Royal Commission on Indian Expenditure ; so that the total increase in the net sterling Expenditure is £1,617,997.

The Expenditure in England not charged on the Revenues of the year, according to the Account and Estimates, is as follows :—

| Expenditure. | Account, 1899-1900. | Revised Estimate, 1900-1901. | Budget, 1901-1902. |
|---|---|---|---|
| | £ | £ | £ |
| Capital outlay on construction of State Railways .. .. .. .. | 605,337 | 648,000 | 1,478,000 |
| „ on Irrigation Works .. .. .. .. .. .. | 10,477 | 6,800 | 5,900 |
| Total .. .. .. .. | 615,814 | 654,800 | 1,483,900 |

## TABLE XV.

### RAILWAYS.

Length of Railways in India sanctioned on 31st March 1901 ... 27,175 miles.
" " opened for traffic " " ... 25,156 "

*Length opened in* 1900–1901.

| | Miles. |
|---|---|
| Hyderabad-Godavari Valley ... ... | 231 |
| Jodhpur-Bikaner ... ... ... ... | 147 |
| Assam-Bengal ... ... ... ... | 142 |
| Burma ... ... ... ... ... | 131 |
| North-Western : Branches ... ... | 116 |
| Bengal and North-Western : Tirhoot Section ... ... ... ... ... | 97 |
| Bengal-Nagpur : Branches... ... ... | 92 |
| Oudh and Rohilkhand : Moradabad to Ghaziabad ... ... ... ... | 87 |
| Ludhiana-Dhuri Jakhal ... ... ... | 80 |
| Bengal Dooars ... ... ... ... | 73 |
| Shadipalli-Balotra ... ... ... ... | 69 |
| Great Indian Peninsula : Extensions ... | 50 |
| Brahmaputra-Sultanpur ... ... ... | 35 |
| Other lines ... ... ... ... ... | 37 |
| Total ... ... | 1,387 |

*Additional Length sanctioned in* 1900–1901.

| | Miles. |
|---|---|
| Bengal-Nagpur : Branches... ... ... | 253 |
| North-Western : Khusalgarh-Kohat-Thal | 88 |
| Mayavaram-Mutupet : to Arantangi ... | 45 |
| Other lines ... ... ... ... ... | 6 |
| Total ... ... | 392 |

### *Results of Working the Railways.*

Including Capital Expenditure on Steam-boat Service and Suspense Account, but excluding other indirect charges, the following are the general results of working the Railways for the last three calendar years :—

| | 1898. | 1899. | 1900. |
|---|---|---|---|
| Miles open at end of year ... ... | 21,815 | 23,354 | 24,594 |
| Capital outlay at end of year £ | 178,898,605 | 190,562,007 | 200,047,206 |
| Average cost per open mile " | 8,201 | 8,160 | 8,134 |
| Number of passengers carried ... | 152,285,760 | 162,543,195 | 177,613,218 |
| Number of tons of goods carried ... | 36,297,939 | 40,465,859 | 43,095,196 |
| Gross receipts ... ... £ | 18,293,450 | 19,581,208 | 20,975,435 |
| Working expenses ... " | 8,686,709 | 9,317,842 | 9,978,518 |
| Net receipts ... ... " | 9,606,741 | 10,263,366 | 10,996,917 |
| Percentage of net receipts on capital cost ... ... ... ... | 5·37 | 5·39 | 5·50 |

| Railway Revenue Account. | Account, 1899–1900. | Revised Estimate, 1900–1901. | Budget, 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| Receipts ... ... ... ... | 16,587,845 | 18,096,200 | 18,427,600 |
| Expenditure ... ... ... | 16,511,089 | 17,940,000 | 18,592,400 |
| Net Charge (*or Receipt*) ... | *76,756* | *156,200* | 164,800 |

This result is arrived at after charging in the Railway Revenue Account the following sums on account of the redemption of Capital which is included in the annuities issued for the purchase of guaranteed railways :—

| | Redemption of Capital. £ |
|---|---|
| Account, 1899–1900 ... ... ... ... ... ... | 221,700 |
| Revised Estimate, 1900–1901 ... ... ... ... ... | 402,000 |
| Budget, 1901–1902 ... ... ... ... ... ... | 590,100 |

## TABLE XVI.

### IRRIGATION WORKS.

| Financial Result. | Account, 1899–1900. | Revised Estimate, 1900–1901. | Budget, 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| Major Works : | | | |
| Direct receipts ... ... ... | 1,578,529 | 1,717,200 | 1,562,900 |
| Portion of Land Revenue due to Irrigation ... ... ... | 670,174 | 730,600 | 755,500 |
| Total Revenue ... ... | 2,248,703 | 2,447,800 | 2,318,400 |
| Working Expenses ... ... | 664,753 | 695,200 | 696,400 |
| Net Revenue ... ... | 1,583,950 | 1,752,600 | 1,622,000 |
| Interest on Debt ... ... | 896,749 | 921,800 | 949,300 |
| Net Receipt ... ... | 687,201 | 830,800 | 672,700 |
| Minor Works and Navigation : net Charge ... ... ... | 550,814 | 522,900 | 591,700 |
| Total net Receipt ... | 136,387 | 307,900 | 81,000 |

| Capital Outlay. | To the end of 1898-99. | During 1899–1900. | Estimated in | | Total to end of 1901–1902. | Percentage of net Revenue in 1899-1900 on Capital Outlay. |
|---|---|---|---|---|---|---|
| | | | 1900–1901. | 1901–1902. | | |
| | £ | £ | £ | £ | £ | |
| Bengal : Orissa Project ... ... | 1,719,225 | 2,593 | 3,100 | 4,100 | 1,729,018 | ·01 |
| Midnapore Canal ... | 552,051 | 533 | — | — | 552,584 | — *·39* |
| Son Canals ... ... | 1,722,867 | — *552* | 700 | 2,100 | 1,725,115 | 2·12 |
| N.-W. Provinces : Ganges Canal ... | 1,881,425 | 5,314 | 7,100 | 8,100 | 1,901,939 | 11·88 |
| Lower Ganges Canal. | 2,199,520 | 43,932 | 5,100 | 5,900 | 2,254,452 | 4·60 |
| „ Fatehpur Branch. | 182,474 | 15,907 | 14,400 | 6,900 | 219,681 | ·89 |
| Agra Canal ... | 591,198 | 899 | 100 | 2,900 | 595,097 | 6·14 |
| Eastern Jumna Canal. | 242,381 | 2,357 | 3,800 | 5,600 | 254,138 | 29·52 |
| Betwa Canal ... | 272,178 | 4,733 | 8,400 | 3,700 | 289,011 | — *·02* |
| Punjab : Western Jumna Canal ... | 1,056,844 | 28,686 | 4,700 | 4,500 | 1,094,730 | 12·73 |
| Bari Doab Canal ... | 1,166,941 | 7,389 | 16,700 | 37,100 | 1,228,130 | 13·62 |
| Sirhind Canal (State outlay) | 1,538,027 | 6,234 | 7,800 | 9,900 | 1,561,961 | 9·65 |
| Chenab Canal ... ... | 1,577,610 | 60,270 | 50,000 | 49,000 | 1,736,880 | 9·19 |
| Jhelum Canal ... ... | 40,130 | 187,726 | 226,500 | 166,500 | 620,856 | — |
| Swat River Canal ... | 259,003 | 6,512 | 500 | — | 266,015 | 10·07 |
| Madras : Godavari Delta System ... | 744,024 | 4,314 | 6,000 | 8,200 | 762,538 | 18·62 |
| Kistna Delta System ... | 833,891 | 12,171 | 14,300 | 17,300 | 877,662 | 16·38 |
| Pennér River Canals System. | 321,362 | 4,965 | 12,500 | 11,600 | 350,427 | 4·62 |
| Periyar Project ... ... | 562,196 | 5,021 | 4,100 | 4,600 | 575,917 | 2·59 |
| Rushikulya Project ... | 287,238 | 2,830 | 2,200 | 1,000 | 293,268 | 1·00 |
| Bombay : Eastern Nara Works ... | 404,413 | 438 | 2,500 | 8,600 | 415,951 | 9·27 |
| Jamrao Canal ... ... | 348,873 | 84,408 | 61,700 | 37,400 | 532,381 | ·02 |
| Mutha Canals ... ... | 426,716 | 1,710 | 200 | 2,500 | 431,126 | 3·70 |
| Nira Canal ... . . | 357,033 | 6 | 400 | 900 | 358,339 | 1·65 |
| Burma : Mandalay Canal ... | 101,264 | 74,914 | 60,000 | 46,700 | 282,878 | 3·15 |
| Other Works ... ... ... | 2,824,033 | 64,641 | 112,600 | 306,900 | 3,308,174 | — |
| Total ... ... | 22,212,917 | 627,951 | 625,400 | 752,000 | 24,218,268 | 6·97 |

The chief grants in 1901–1902 are for the Jhelum, Chenab, Mandalay, Jamrao, and Bari Doab Canals.

## TABLE XVII.

### CONSTRUCTION OF PUBLIC WORKS.

| | Account, 1899–1900. | Revised Estimate, 1900–1901. | Budget, 1901–1902. |
|---|---|---|---|
| Outlay by Government :— | £ | £ | £ |
| Not charged to Revenue :— | | | |
| State Railways ... ... ... ... ... | 3,495,200 | 3,275,700 | 4,294,400 |
| Irrigation ... ... ... ... ... | 597,960 | 600,500 | 666,700 |
| Charged to Revenue :— | | | |
| State Railways ... ... ... ... ... | 2,356 | 18,200 | 43,200 |
| Irrigation ... ... ... ... ... | 29,991 | 24,900 | 85,300 |
| | 4,125,507 | 3,919,300 | 5,089,600 |
| Outlay by Railway Companies guaranteed or subsidized by Government :— | | | |
| Old Guaranteed Companies ... ... ... | 568,427 | c 284,300 | 475,400 |
| Other Companies guaranteed or assisted ... | 1,826,606 | 1,948,000 | 2,084,700 |
| Branch lines on firm guarantee ... ... | 88,287 | 30,300 | 28,500 |
| | 2,483,320 | 2,262,600 | 2,588,600 |
| Total outlay by Government or with Government assistance ... ... ... ... ... ... ... | 6,608,827 | 6,181,900 | 7,678,600 |
| Further outlay : Branch Railways not on firm guarantee | 250,880 | 38,700 | 26,100 |
| Railways outside Government accounts ... | 360,967 | 247,600 | 357,500 |
| Local Railways : Debenture capital ... ... | — | — | 39,200 |
| | 611,847 | 286,300 | 422,800 |
| Total : Railways ... ... | 6,592,723 | 5,842,800 | 7,349,000 |
| Irrigation ... ... | 627,951 | 625,400 | 752,000 |
| Grand Total ... ... ... | 7,220,674 | 6,468,200 | 8,101,000 |

## TABLE XVIII.

### DEBT.*

| | Account, 1899–1900. | Revised Estimate, 1900–1901. | Budget, 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| In India ... ... ... ... ... ... ... | — *119,998* | 2,205,200 | 938,100 |
| In England ... ... ... ... ... ... ... | — *1,300* | 3,500,000† | 1,000,000 |
| Total ... ... ... ... ... ... | — *121,298* | 5,705,200 | 1,938,100 |

* Including temporary debt, but excluding the cancelment of debt by the operation of the sinking funds.

† Excluding the liability for the debenture debt of the Great Indian Peninsula Railway Company incurred on the purchase of its undertaking.

## TABLE XIX.

### SEA-BORNE TRADE.

[Fifteen rupees taken as equal to £1.]

| | 1898–1899. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Imports of Private Merchandise ... ... ... ... | 45,586,895 | 47,141,242 | 50,851,579 |
| Government stores ... ... ... ... | 2,480,791 | 3,061,745 | 3,077,813 |
| Total merchandise ... ... ... | 48,067,686 | 50,202,987 | 53,929,392 |
| Treasure—Private ... ... ... ... | 11,922,638 | 13,972,342 | 10,975,739 |
| Government ... ... ... | 7,770 | 10,115 | 5,408,769 |
| Total treasure ... ... ... ... | 11,930,408 | 13,982,457 | 16,384,508 |
| Total imports ... ... ... ... | 59,998,094 | 64,185,444 | 70,313,900 |
| Exports of Indian Produce and Manufactures ... ... | 72,900,184 | 70,455,797 | 69,470,886 |
| Foreign goods (re-exports) ... ... ... | 2,247,464 | 2,194,994 | 2,139,033 |
| Government stores ... ... ... ... | 52,168 | 71,424 | 233,024 |
| Total merchandise ... ... ... | 75,199,816 | 72,722,215 | 71,842,943 |
| Treasure—Private ... ... ... ... | 4,938,787 | 5,300,027 | 4,982,970 |
| Government ... ... ... | 2,160 | 4,231 | 4,501,960 |
| Total treasure ... ... ... ... | 4,940,947 | 5,304,258 | 9,484,930 |
| Total exports ... ... ... ... | 80,140,763 | 78,026,473 | 81,327,872 |
| Total Sea-borne trade ... ... ... ... ... | 140,138,857 | 142,211,917 | 151,641,772 |

*Analysis of the Imports of Merchandise.*

| | 1898–1899. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| *Private Merchandise.* | | | |
| | £ | £ | £ |
| I. Animals, living ... ... ... ... | 219,537 | 202,329 | 324,880 |
| II. Articles of Food and Drink : | | | |
| Grain and Pulse ... ... ... ... | 20,843 | 484,662 | 639,353 |
| Liquors ... ... ... ... ... | 1,098,347 | 1,064,985 | 1,077,940 |
| Provisions ... ... ... ... ... | 1,021,112 | 1,125,498 | 1,317,144 |
| Salt ... ... ... ... ... | 440,818 | 407,997 | 377,338 |
| Spices ... ... ... ... ... | 592,702 | 611,015 | 586,071 |
| Sugar ... ... ... ... ... | 2,677,999 | 2,251,086 | 3,770,144 |
| Tea ... ... ... ... ... | 123,296 | 105,762 | 169,141 |
| Other articles ... ... ... ... | 151,254 | 106,848 | 111,230 |
| Total ... ... ... ... | 6,126,371 | 6,157,853 | 8,048,361 |
| III. Metals and their Manufactures : | | | |
| Copper ... ... ... ... ... | 747,518 | 352,758 | 611,422 |
| Iron ... ... ... ... ... | 1,539,052 | 1,612,932 | 2,093,322 |
| Steel ... ... ... ... ... | 683,670 | 667,234 | 955,099 |
| Other metals ... ... ... ... | 482,590 | 487,579 | 627,814 |
| Hardware, cutlery, implements, and sewing machines ... ... ... ... | 953,416 | 1,060,195 | 1,227,543 |
| Machinery and millwork ... ... ... | 2,037,287 | 1,694,602 | 1,505,039 |
| Railway plant and rolling stock (not Government stores) ... ... ... ... | 1,883,210 | 1,851,385 | 894,080 |
| Total ... ... ... ... | 8,326,743 | 7,726,685 | 7,914,319 |
| IV. Chemicals, Drugs, &c.... ... ... ... | 1,342,275 | 1,287,658 | 1,483,749 |

| | 1898–1899. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| V. Oils: | | | |
| Kerosine ... ... ... .. ... | 1,990,581 | 1,959,988 | 2,069,225 |
| Other kinds ... ... ... . . | 377,423 | 324,127 | 435,722 |
| Total ... ... ... ... | 2,368,004 | 2,284,115 | 2,504,947 |
| VI. Raw Materials and Unmanufactured Articles: | | | |
| Coal, coke, and patent fuel ... ... ... | 464,253 | 540,143 | 204,493 |
| Cotton ... ... ... ... ... | 57,546 | 308,206 | 467,250 |
| Ivory ... ... ... ... ... | 141,911 | 70,331 | 105,886 |
| Precious stones and pearls, unset ... ... | 259,969 | 618,231 | 384,950 |
| Silk ... ... ... ... ... | 531,771 | 384,059 | 677,960 |
| Wood ... ... ... ... ... | 93,453 | 56,969 | 151,152 |
| Other articles ... ... ... ... | 432,348 | 481,766 | 479,386 |
| Total ... ... ... ... | 1,981,251 | 2,459,705 | 2,471,077 |
| VII. Articles Manufactured and partly Manufactured: | | | |
| A. Yarns and textile fabrics: | | | |
| Cotton twist and yarn ... ... ... | 1,701,089 | 1,633,341 | 1,659,476 |
| „ piece goods ... ... ... | 15,932,780 | 17,275,155 | 17,495,076 |
| „ other sorts ... ... ... | 519,278 | 726,254 | 735,675 |
| Flax, hemp, and jute ... ... ... | 140,401 | 160,287 | 191,632 |
| Silk ... ... ... ... ... | 907,862 | 753,221 | 1,110,541 |
| Wool ... ... ... ... ... | 1,015,821 | 1,172,001 | 1,408,384 |
| B. Apparel, including boots and shoes ... | 920,324 | 976,204 | 1,026,518 |
| C. Other manufactured articles: | | | |
| Arms, ammunition, &c. ... ... ... | 192,675 | 168,764 | 156,491 |
| Carriages, carts, &c. ... ... ... | 211,599 | 176,541 | 156,791 |
| Glass ... ... ... ... ... | 441,529 | 511,101 | 503,451 |
| Instruments and apparatus ... ... | 227,401 | 259,905 | 309,128 |
| Matches ... ... ... ... | 253,193 | 231,729 | 265,372 |
| Paints and colours, and painters' materials | 222,692 | 231,433 | 269,323 |
| Paper and pasteboard ... ... ... | 255,105 | 274,212 | 302,000 |
| Stationery (excluding paper) ... ... | 193,321 | 195,844 | 211,250 |
| Umbrellas ... ... ... ... | 162,292 | 182,021 | 180,022 |
| Other articles ... ... ... ... | 1,925,352 | 2,094,885 | 2,123,116 |
| Total ... ... ... ... | 25,222,714 | 27,022,897 | 28,104,246 |
| *Total Private Merchandise* ... ... ... ... | 45,586,895 | 47,141,242 | 50,851,579 |
| *Government Stores.* | | | |
| Railway plant and rolling stock ... ... | 1,367,367 | 1,684,218 | 1,703,631 |
| Arms, ammunition, &c. ... ... ... | 204,930 | 65,706 | 191,247 |
| Metals, hardware, machinery, &c. ... ... | 405,603 | 645,534 | 604,558 |
| Other Stores ... ... ... ... | 502,891 | 666,287 | 578,376 |
| Total ... ... ... . . | 2,480,791 | 3,061,745 | 3,077,812 |

*Analysis of the Exports of Indian Produce and Manufactures.*

| | 1898–1899. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| I. Animals, living ... ... ... ... | 106,652 | 133,810 | 145,833 |
| II. Food and Drink: | | | |
| Coffee ... ... ... ... ... | 1,166,549 | 989,809 | 818,967 |
| Rice ... ... ... ... ... | 10,542,636 | 8,731,366 | 8,812,766 |
| Wheat (including flour) ... ... ... | 6,810,746 | 2,862,956 | 258,934 |
| Other grain and pulse ... ... ... | 778,330 | 471,167 | 282,525 |
| Provisions ... ... ... ... ... | 406,486 | 411,373 | 385,037 |
| Spices ... ... ... ... ... | 412,398 | 365,530 | 361,010 |
| Sugar ... ... ... .. ... | 132,291 | 224,954 | 113,967 |
| Tea ... ... ... ... ... | 5,363,203 | 6,061,408 | 6,367,287 |
| Other articles ... ... ... ... | 105,180 | 133,331 | 135,863 |
| Total ... ... ... ... | 25,717,819 | 20,251,894 | 17,536,356 |

| | 1898–1899. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| III. Metals and their Manufactures ... ... ... | 90,899 | 142,778 | 315,360 |
| IV. Chemicals, Drugs, Dyeing Materials, &c.: | | | |
| Opium ... ... ... ... ... | 4,750,673 | 5,469,143 | 6,303,624 |
| Indigo ... ... ... ... ... | 1,980,319 | 1,795,007 | 1,423,987 |
| Myrabolams ... ... ... ... | 213,648 | 235,447 | 211,212 |
| Saltpetre ... ... ... ... ... | 232,897 | 256,196 | 226,355 |
| Other articles ... ... ... ... | 378,414 | 485,548 | 427,042 |
| Total ... ... ... ... | 7,555,951 | 8,241,341 | 8,592,220 |
| V. Oils ... ... ... ... ... ... | 533,925 | 579,099 | 437,679 |
| VI. Raw Materials : | | | |
| Coal and Coke ... ... ... ... | 223,535 | 218,674 | 395,912 |
| Cotton ... ... ... ... ... | 7,459,026 | 6,616,710 | 6,751,601 |
| Fodder ... ... ... ... ... | 299,313 | 381,006 | 467,588 |
| Hemp ... ... ... ... ... | 145,413 | 168,830 | 224,826 |
| Hides and skins ... ... ... ... | 2,770,056 | 4,592,233 | 4,659,631 |
| Jute ... ... ... ... ... | 4,627,497 | 5,381,098 | 7,245,171 |
| Manures (bones, &c.) ... ... ... | 272,268 | 408,581 | 394,228 |
| Seeds : Castor ... ... ... ... | 488,120 | 348,422 | 437,810 |
| „ Linseed ... ... ... ... | 3,421,655 | 3,002,145 | 2,970,673 |
| „ Poppy ... ... ... ... | 373,948 | 407,646 | 457,685 |
| „ Rape ... ... ... ... | 1,877,194 | 1,346,903 | 823,830 |
| „ Til or jinjili ... ... ... | 1,524,201 | 1,339,972 | 1,037,238 |
| „ Other sorts ... ... ... ... | 213,010 | 287,931 | 282,121 |
| Silk ... ... ... ... ... | 305,335 | 465,740 | 341,471 |
| Wood : teak and other ... ... ... | 687,918 | 695,384 | 670,188 |
| Wool ... ... ... ... ... | 835,655 | 904,250 | 602,006 |
| Other articles ... ... ... ... | 571,854 | 691,529 | 716,063 |
| Total ... ... ... ... | 26,095,998 | 27,257,054 | 28,478,042 |
| VII. Articles Manufactured and partly Manufactured : | | | |
| Yarns and textile fabrics : | | | |
| Cotton twist and yarn ... ... ... | 4,402,059 | 4,601,452 | 2,780,393 |
| „ piece goods ... ... ... | 705,588 | 841,163 | 955,486 |
| „ other sorts ... ... ... | 84,666 | 73,468 | 66,092 |
| Jute : Gunny bags ... ... ... | 2,261,090 | 2,345,919 | 2,957,581 |
| „ „ cloths, rope, twine, &c. ... | 1,604,483 | 1,830,314 | 2,285,486 |
| Other kinds (silk and wool) ... ... | 239,218 | 254,771 | 281,252 |
| Other manufactured articles : | | | |
| Coir manufactures (except rope) ... ... | 198,970 | 221,540 | 267,828 |
| Hides and skins, dressed or tanned ... | 2,196,090 | 2,383,018 | 2,996,123 |
| Lac ... ... ... ... ... | 570,995 | 749,877 | 699,865 |
| Other articles ... ... ... ... | 535,781 | 548,300 | 675,290 |
| Total ... ... ... ... | 12,798,940 | 13,849,822 | 13,965,396 |
| Total Indian Produce and Manufactures ... ... | 72,900,184 | 70,455,798 | 69,470,886 |

*Analysis of the Re-exports of Foreign Merchandise.*

| | 1898–1899. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Cotton goods, including twist and yarn ... ... | 906,530 | 896,344 | 831,212 |
| Metals and their manufactures ... ... ... | 147,630 | 176,976 | 138,789 |
| Sugar ... ... ... ... ... ... | 123,213 | 76,309 | 54,862 |
| Tea ... ... ... ... ... ... | 97,541 | 56,578 | 87,528 |
| Wool and its manufactures ... ... ... ... | 331,046 | 324,056 | 247,810 |
| Other articles ... ... ... ... ... | 641,504 | 664,731 | 773,832 |
| Total ... ... ... ... | 2,247,464 | 2,194,994 | 2,139,033 |

*Movement of Treasure.*

| | 1898–1899. | 1899–1900. | 1900–1901. |
|---|---|---|---|
| | £ | £ | £ |
| Gold: Imports: Bullion ... ... ... ... | 2,870,455 | 2,308,778 | 2,349,999 |
| Coin ... ... ... ... | 3,022,914 | 5,323,753 | 5,582,014 |
| Total ... ... ... | 5,893,369 | 7,632,531 | 7,932,013 |
| Exports: Bullion ... ... ... ... | 1,548,597 | 1,330,053 | 6,685,702 |
| Coin ... ... ... ... | 9,167 | 8,744 | 684,888 |
| Total ... ... ... | 1,557,764 | 1,338,797 | 7,370,590 |
| Net Imports: Bullion ... ... ... | 1,321,858 | 978,725 | *— 4,335,703* |
| Coin ... ... ... | 3,013,747 | 5,315,009 | 4,897,126 |
| Total ... ... ... | 4,335,605 | 6,293,734 | 561,423 |
| Silver: Imports: Bullion ... ... ... ... | 5,241,673 | 5,959,455 | 7,937,025 |
| Government Rupees ... ... | 317,200 | 307,030 | 349,574 |
| British Dollars and other Coin ... | 478,166 | 83,441 | 165,896 |
| Total ... ... ... | 6,037,039 | 6,349,926 | 8,452,495 |
| Exports: Bullion ... ... ... ... | 3,035 | 18,743 | 124,005 |
| Government Rupees ... ... | 1,344,918 | 954,711 | 934,686 |
| British Dollars ... ... ... ... | 2,028,383 | 2,977,902 | 1,013,428 |
| Other Coin ... ... ... ... | 6,847 | 14,105 | 42,221 |
| Total ... ... ... | 3,383,183 | 3,965,461 | 2,114,340 |
| Net Imports: Bullion ... ... ... | 5,238,638 | 5,940,712 | 7,813,020 |
| Government Rupees ... | *— 1,027,718* | *— 647,681* | *— 585,112* |
| British Dollars and other Coin | *— 1,557,064* | *— 2,908,566* | *— 889,753* |
| Total ... ... ... | 2,653,856 | 2,384,465 | 6,338,155 |
| Net imports of treasure on private account ... ... | 6,983,850 | 8,672,315 | 5,992,769 |
| „ „ by Government ... ... | 5,611 | 5,884 | 906,809 |
| Total ... ... ... | 6,989,461 | 8,678,199 | 6,899,578 |
| Value of Fractional silver coined ... ... ... | 186,937 | 616,111 | 77,961 |
| „ Rupees coined for the Government of India ... | — | 867,872 | 11,429,476 |
| „ British dollars coined ... ... ... | 3,259,255 | 4,650,603 | 1,432,550 |
| „ Coinage for Native States ... ... ... | 278,640* | — | 2,478 |

* For Bhopal and Kashmir.

*Shipping.*

| | 1898–1899. | | 1899–1900. | | 1900–1901. | |
|---|---|---|---|---|---|---|
| | No. | Tons. | No. | Tons. | No. | Tons. |
| Vessels with cargoes entered ... | 3,508 | 3,303,627 | 3,301 | 3,413,391 | 2,993 | 3,147,125 |
| „ cleared ... | 4,362 | 4,404,961 | 3,820 | 4,024,482 | 3,710 | 3,890,193 |

## TABLE XX.

### ASSETS AND LIABILITIES, MARCH 31ST, 1901.

| *Assets.* | £ | *Liabilities.* | £ |
|---|---|---|---|
| Railways constructed by the State | 71,737,000 | Debt in India ... ... ... | 76,886,000 |
| „ purchased „ „ | 85,394,000* | „ England ... ... ... | 133,435,000 |
| Irrigation Works ... ... ... | 23,466,000 | Other obligations ... ... ... | 15,564,000 |
| Loans to Corporations, &c.... ... | 12,433,000 | | |
| Advances to Railway Companies ... | 8,846,000 | | 225,885,000 |
| Cash Balances in India ... ... | 10,823,000 | | 218,944,000 |
| „ „ England ... ... | 3,717,000 | | |
| | 216,416,000 | Excess of Liabilities over Assets, in India and in England | 9,469,000 |

* This figure represents the capital expenditure by Companies on six Railways previous to their purchase by the State. Two were bought with cash obtained by the creation of debt in England; the others partly by the creation of such debt, but mainly by means of Annuities expiring respectively in 1953, 1957, 1958, and 1948, and at present amounting altogether to about £2,987,000. It is calculated that in 1901–2 the portion paid on account of redemption of capital will be about £590,000. In accordance with the several Acts of Parliament regulating the annuities, they are charged on and payable out of the Revenues of India, to which the earnings of the purchased railways are credited.

## TABLE XXI.

### BURDEN OF TAXATION.

| | Account, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| Salt ... ... ... ... ... ... ... ... | 5,573,800 | 5,693,900 | 5,673,400 |
| Stamps ... ... ... ... ... ... ... | 3,225,900 | 3,305,500 | 3,310,700 |
| Excise ... ... ... ... ... ... ... | 3,810,500 | 3,908,100 | 3,917,100 |
| Provincial Rates ... ... ... ... ... ... | 2,495,500 | 2,558,300 | 2,719,300 |
| Customs ... ... ... ... ... ... ... | 3,058,800 | 3,231,000 | 3,111,200 |
| Assessed Taxes ... ... ... ... ... ... | 1,292,700 | 1,300,900 | 1,296,700 |
| Registration ... ... ... ... ... ... | 287,200 | 311,400 | 300,400 |
| Total ... ... ... | 19,744,400 | 20,309,100 | 20,328,800 |
| According to the census taken in 1901, the population of British India was 231,085,000. On this basis, and allowing for the increase of population at the rate of two-fifths of one per cent. per annum, the payment per head, on the assumption that the whole of the taxation from Salt, Excise, Customs, &c., is paid by the inhabitants of British India, is... | *s.* *d.*<br>1 $8\frac{1}{3}$ | *s.* *d.*<br>1 9 | *s.* *d.*<br>1 9 |
| If the payment of Land Revenue be added, the average becomes ... ... ... ... ... | 3 $1\frac{3}{4}$ | 3 $2\frac{3}{4}$ | 3 3 |

# APPENDIX II.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1898-1899 and 1899-1900, and ESTIMATES for 1900-1901 and 1901-1902, with Explanations.

| REVENUE AND EXPENDITURE. | Accounts, 1898-99. | Accounts, 1899-1900. | Revised Estimate, 1900-1901. | Budget Estimate, 1901-1902. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| Revenue ... ... ... ... | 67,595,815 | 68,637,164 | 75,166,000 | 72,191,900 | The result of 1899-1900 was better than that of 1898-1899 by £133,750. The estimated result of 1900-1901 is worse than that of 1899-1900 by £1,134,223. The estimated result of 1901-1902 is worse than that of 1900-1901 by £949,500. |
| Expenditure charged on the Revenue of the year. | 64,954,942 | 65,862,541 | 73,525,600 | 71,501,000 | |
| Surplus ... ... ... ... | 2,640,873 | 2,774,623 | 1,640,400 | 690,900 | |
| Total Expenditure, Imperial and Provincial, during the Year. | 63,976,708 | 66,068,761 | 73,499,800 | 71,683,600 | In 1898-1899 and 1900-1901 the Provincial Governments did not spend their full income. On the other hand, in 1899-1900, and according to the Budget Estimate for 1901-1902, they spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current year. |
| Portion thereof defrayed by Provincial Governments from their Balances. | — | *206,220* | — | *182,600* | |
| Portion of allotments to Provincial Governments unspent by them, and added to their Balances. | 978,234 | — | 25,800 | — | |
| Expenditure charged on the Revenue of the year. | 64,954,942 | 65,862,541 | 73,525,600 | 71,501,000 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–99. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| PRINCIPAL HEADS OF REVENUE: | £ | £ | £ | £ | |
| Land Revenue ... ... | 18,306,208 | 17,205,056 | 17,695,800 | 18,170,600 | In 1899–1900 the reduction arose from the famine, in Bombay, Punjab, Central Provinces, Madras, and North-West Provinces, while in Burma there was a material increase. In 1900–1901 there was a considerable improvement in Madras, and to a less extent in Bombay, the Punjab, and Burma. In 1901–1902 it is anticipated mainly in the Punjab and Central Provinces. |
| Opium ... ... ... | 3,816,887 | 4,401,982 | 5,132,000 | 4,542,700 | The number of chests sold monthly in Calcutta was 3,250 in 1898, 3,400 in 1899, 3,700 in 1900, and was raised to 4,000 in January 1901. The average price per chest was 1,055 rupees in 1898–1899, 1,221 in 1899–1900, 1,361 in 1900–1901, and is estimated at 1,100 rupees in 1901–1902. The number of chests of Malwa opium passed for export was 24,000 in 1898–1899, 25,492 in 1899–1900, and is estimated at 25,912 in 1900–1901, and 26,000 in 1901–1902. The duty is 500 rupees per chest. |
| Salt ... ... ... ... | 6,066,581 | 5,850,463 | 5,951,100 | 5,937,900 | The duty on salt is 2½ rupees a maund throughout India (except in Burma, where it is one rupee a maund). In 1898-99 there was a general revival of trade, and there were unusually large credit sales in Madras. The receipts in later years were affected by the famine. |
| Stamps ... ... ... | 3,198,433 | 3,265,476 | 3,343,700 | 3,347,300 | The increase occurs especially in Bengal and the North-West Provinces. |
| Excise ... ... ... | 3,828,948 | 3,859,942 | 3,957,000 | 3,967,100 | There is a general improvement, particularly in Bengal, the North-West Provinces, and Burma, but in Bombay there was a large reduction in 1899–1900, and again in 1900–1901 |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| DIRECT DEMANDS ON THE REVENUES : | £ | £ | £ | £ | |
| Refunds and Drawbacks | 202,889 | 190,402 | 214,900 | 191,800 | In the Net Statement on page 52 these charges have been deducted from the various heads of revenue to which they relate. There were special refunds in Bombay in 1900–1901; and in 1899–1900 the salt compensations were unusually heavy. |
| Assignments and Compensations. | 1,013,420 | 1,057,692 | 1,033,700 | 1,049,900 | |
| CHARGES IN RESPECT OF COLLECTION : | | | | | |
| Land Revenue ... ... | 2,703,038 | 2,748,739 | 2,831,000 | 2,941,000 | In 1899–1900 the increase was chiefly in Bombay, Madras, and Burma. In 1900–1901 it occurred in Burma, Madras, the North-West Provinces, and Bombay. In 1901–1902 it is general, except in Bombay, but chiefly in Bengal, Madras, and Burma. |
| Opium ... ... ... | 1,582,191 | 1,727,154 | 1,791,300 | 1,771,800 | In 1898–1899 the payments were reduced, owing to a poor poppy crop. |
| Salt... ... ... ... | 310,467 | 331,756 | 338,100 | 361,600 | In 1899–1900 the increase was mainly in Madras, Bombay, and Bengal. In 1900–1901 and 1901–1902 there are large local purchases in Madras. |
| Stamps ... ... ... | 98,455 | 101,289 | 102,500 | 106,000 | |
| Excise ... ... ... | 162,009 | 161,509 | 163,500 | 175,400 | In 1901–1902 the increase is general. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| PRINCIPAL HEADS OF REVENUE—*continued.* | £ | £ | £ | £ | |
| Provincial Rates ... ... | 2,614,762 | 2,498,783 | 2,561,800 | 2,722,600 | The reduction in 1899–1900 was due to suspensions on account of the famine, chiefly in Bombay, the Punjab, the North-West Provinces, and the Central Provinces. In the last there was a further falling off in 1900–1901, but an improvement in most other parts, especially Madras. The Budget for 1901–1902 contemplates a general increase, particularly in the Punjab and Central Provinces. |
| Customs ... ... ... | 3,201,441 | 3,133,791 | 3,324,100 | 3,188,000 | In 1899-1900 there was a considerable diminution of the receipts, both on exports of rice from Burma, which were diverted to India owing to the famine, and on imports of silver and petroleum; but the reduction on the latter was more than covered by increased imports of cotton goods and the countervailing duties on sugar. In 1900–1901 there was a large increase owing to abnormal imports of sugar, and also from the duty on oils, raw materials, and manufactured articles, but a decline in the imports of silver and cotton goods. The reduction in 1901–1902 is expected in the imports under most heads. |
| Assessed Taxes ... ... | 1,281,461 | 1,300,295 | 1,308,000 | 1,304,000 | An Income Tax of 5 pies in the rupee (equal to $6\frac{1}{4}d.$ in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to $5d.$ in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from $1\frac{1}{3}$ to $2\frac{2}{5}$ per cent.; incomes derived from agriculture, being already liable to pay the Provincial Rates imposed on land in 1877–1878, are exempted from this Income Tax. |
| Forest ... ... ... | 1,239,912 | 1,235,425 | 1,279,600 | 1,254,400 | In 1900–1901 there were special receipts in Bombay from famine grass operations. |
| Registration ... ... | 294,117 | 288,089 | 312,200 | 301,400 | |
| Tributes from Native States. | 606,468 | 615,028 | 578,300 | 640,900 | The reduction in 1900–1901 arises from the postponement of the payment of tributes in Kathiawar, which it is hoped to recover in the current year. |
| TOTAL ... £ | 44,455,218 | 43,654,330 | 45,443,600 | 45,376,900 | |

and Estimates for 1900-1901 and 1901-1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898-1899. | Accounts, 1899-1900. | Revised Estimate, 1900-1901. | Budget Estimate, 1901-1902. | REMARKS. |
|---|---|---|---|---|---|
| DIRECT DEMANDS ON THE REVENUES — *continued.* | | | | | |
| CHARGES IN RESPECT OF COLLECTION—*continued.* | £ | £ | £ | £ | |
| Provincial Rates ... ... | 37,158 | 35,461 | 34,500 | 50,400 | The increase in 1901-1902 occurs in Bengal, where much valuation work is expected in several districts. |
| Customs ... ... ... | 143,295 | 153,953 | 162,300 | 164,700 | The increase in 1899-1900 is mainly attributable to the payment of over-time allowance. In 1900-1901 it is partly due to the same cause, and partly to the re-organization of the department in Madras. |
| Assessed Taxes ... ... | 21,875 | 22,158 | 22,400 | 24,300 | |
| Forest ... ... ... | 660,478 | 730,175 | 743,200 | 760,300 | The increase in 1899-1900 was spread over almost all the provinces; it occurred chiefly in the Punjab in consequence of high rates and various exceptional causes, and in Bombay and the Central Provinces owing to a scheme for supplying fodder to cattle in the famine-stricken districts, the charges for which were in part met by special receipts. The increase in 1900-1901 arises from this cause in Bombay, and from active operations in Burma, to which also the increase in 1901-1902 may be attributed. |
| Registration ... ... | 165,674 | 163,799 | 170,800 | 172,600 | |
| TOTAL ... £ | 7,100,949 | 7,424,087 | 7,608,200 | 7,769,800 | |

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STATEMENT showing the Principal Figures in the Indian Accounts for 1898-1899 and 1899-1900,

| REVENUE. | Accounts, 1898-1899. | Accounts, 1899-1900. | Revised Estimate, 1900-1901. | Budget Estimate, 1901-1902. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| INTEREST ... ... | 706,285 | 605,815 | 646,400 | 682,300 | In 1898-1899 there was an exceptional increase, owing to the Bombay Port Trust paying on the 31st of March 1899 the interest due on the 1st of April. |
| POST OFFICE ... ... | 1,276,045 | 1,308,315 | 1,353,600 | 1,338,200 | From 1893-1894 the revenue of the Post Office has exceeded the expenditure. The decrease expected in 1901-1902 is owing to reduction of the rates for parcels. |
| TELEGRAPH ... ... | 720,536 | 832,673 | 890,100 | 834,200 | From 1888-1889 to 1900-1901 the receipts (except in 1890-91) exceeded the expenditure in the Telegraph department. There was in 1899-1900 and 1900-1901 an abnormal use of telegrams in connection with the wars in South Africa and China, and the movements of grain due to the famine. |
| MINT ... .. ... | 51,954 | 345,091 | 3,078,500 | 32,500 | The increase in 1899-1900 arose from the coinage of rupees in consequence of the great demand for them, and also of British dollars, and of copper coin needed at the relief works. In 1900-1901 the net profit from the coinage of rupees, which was very large, is entered on both sides of the estimate, it having been decided that from the 1st of April 1900 the revenue so obtained shall be paid to a Gold Reserve Fund. As the amount is quite uncertain, and does not affect the surplus, it is in the Budget for 1901-1902 omitted from both sides. |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| INTEREST. | £ | £ | £ | £ | |
| Interest on Debt ... ... | 6,595,732 | 6,674,637 | 7,098,900 | 7,221,300 | |
| *Deduct* amount chargeable to Railways; | *4,047,632* | *4,184,535* | *4,378,400* | *4,549,300* | |
| and to Irrigation Works | *875,129* | *896,749* | *921,800* | *949,300* | |
| Remainder chargeable on Ordinary Debt. | 1,672,971 | 1,593,353 | 1,798,700 | 1,722,700 | In 1899-1900 there was a reduction of £168,023 in India in consequence of the transfer of debt to the Public Works portion; but in England the charge was increased by £88,405. In 1900–1901 the increase occurred in England, mainly owing to the discount of £143,000 on the issue of £3,000,000 India Stock. |
| Interest on other Obligations. | 344,577 | 354,745 | 363,900 | 376,700 | The increase is chiefly on Savings Bank balances. |
| TOTAL ... £ | 2,017,548 | 1,948,098 | 2,162,600 | 2,099,400 | |
| POST OFFICE ... .. | 1,150,126 | 1,182,247 | 1,229,500 | 1,289,900 | The increase is partly due to administrative improvements long needed in the Presidency and District Offices, and partly to the normal expansion of the department. |
| TELEGRAPH ... ... | 684,421 | 726,782 | 808,000 | 873,400 | The increase is largely due to the capital expenditure rendered necessary by the opening of new railways and canals, and by other extensions of the telegraph lines. |
| MINT ... ... ... | 75,667 | 55,908 | 3,016,600 | 68,500 | *See* note on page 34. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| CIVIL DEPARTMENTS: | £ | £ | £ | £ | |
| Law and Justice ... ... | 451,611 | 462,922 | 474,200 | 461,400 | The improvement in 1899–1900 and 1900–1901 is in the sale proceeds of jail manufactures. |
| Police ... ... ... | 290,803 | 284,190 | 298,900 | 296,500 | |
| Marine ... ... ... | 127,109 | 136,454 | 154,300 | 127,900 | In 1899–1900 there were exceptional credits for the hire of vessels to convey troops to Africa, Ceylon, and Mauritius. In 1900–1901 the increase was mainly in pilotage receipts in Bengal, and coast light dues in Burma. |
| Education ... ... ... | 153,898 | 158,326 | 164,200 | 168,100 | |
| Medical ... ... ... | 57,548 | 62,569 | 62,400 | 63,700 | |
| Scientific and other Minor Departments | 70,055 | 80,583 | 84,000 | 92,100 | The increase in 1899–1900 and 1900–1901 was largely due to the sale of quinine in Madras and Bengal respectively. In 1901–1902 it arises from the expected sale of aluminium ware in Madras. |
| TOTAL ... £ | 1,151,024 | 1,185,044 | 1,238,000 | 1,209,700 | |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| CIVIL DEPARTMENTS: | £ | £ | £ | £ | |
| General Administration ... | 1,306,782 | 1,384,076 | 1,336,700 | 1,331,300 | In 1899–1900 there were exceptional payments in England, of £57,600 for the purchase of land, &c., under the India Office (Store Depôt) Act, and of £5,000 for the installation of electric light at the India Office. |
| Law and Justice ... ... | 2,735,297 | 2,765,684 | 2,920,700 | 2,900,900 | In 1900–1901 the increase arose from the high prices and larger jail population caused by the famine, and from the formation of a Chief Court in Burma. |
| Police ... ... ... | 2,787,143 | 2,851,296 | 2,913,400 | 3,048,800 | In 1899–1900 the increase took place in the Punjab, North-West Provinces, Bombay, and Madras. In 1900–1901 it occurred in most provinces, especially the North-West Provinces, Bombay, and Burma. In 1901–1902 it is chiefly due to the increase and rearmament of the special police in Burma, but there is an increase in all parts except Bombay and the Central Provinces. |
| Marine ... .. ... | 428,824 | 533,892 | 601,800 | 538,900 | In 1899–1900 and 1900–1901 there were heavy payments in England, on account of the new troopship "Hardinge." In 1901–1902 provision is made for lightships in Burma. |
| Education ... ... ... | 1,065,702 | 1,086,119 | 1,092,500 | 1,174,300 | The increase in 1901–1902 is general, and arises especially in Bengal and North-West Provinces. |
| Ecclesiastical ... ... | 113,955 | 114,064 | 115,100 | 123,300 | |
| Medical ... ... ... | 1,077,763 | 944,604 | 945,000 | 989,300 | The special expenditure in 1898–1899 caused by the plague was much reduced in the following year. The increase in 1901–1902 is due to expenditure in Bengal for the prevention of the plague. |
| Political ... ... ... | 601,991 | 721,836 | 585,300 | 780,600 | The variations arise mainly from irregularity in the drawing of the subsidy of the Amir of Afghanistan. |
| Scientific and other Minor Departments. | 369,380 | 381,017 | 455,100 | 571,400 | The increase is owing to the census, the cost of which is estimated at £48,800 in 1900–1901 and £120,700 in 1901–1902. |
| TOTAL ... £ | 10,486,837 | 10,782,588 | 10,965,600 | 11,458,800 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| MISCELLANEOUS: | £ | £ | £ | £ | |
| Superannuation ... ... | 208,568 | 204,761 | 195,800 | 196,300 | |
| Stationery and Printing... | 58,083 | 59,659 | 60,400 | 60,900 | |
| Exchange ... ... ... | 28,628 | — | — | 16,000 | The gain is chiefly in connection with the remittances made for the Railway Companies at fixed rates of exchange. *See* the explanation on page 3. |
| Miscellaneous ... ... | 383,957 | 293,406 | 270,300 | 300,600 | The receipts in 1898–1899 were exceptionally increased by recoveries on account of expenditure on famine relief. The reduction in 1899–1900 was due partly to the absence of such receipts, and partly to the transfer of Berbera, Bulhar, and Zaila, to the Foreign Office. |
| TOTAL ... £ | 679,236 | 557,826 | 526,500 | 573,800 | |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| MISCELLANEOUS : | £ | £ | £ | £ | |
| Territorial and Political Pensions. | 287,340 | 277,010 | 282,200 | 273,700 | |
| Civil Furlough Allowances. | 260,072 | 283,525 | 253,000 | 253,100 | In consequence of the previous restriction, owing to the famine and plague, an exceptionally large number of officers took leave to England in 1899–1900. |
| Superannuation ... ... | 2,653,579 | 2,704,469 | 2,721,200 | 2,759,400 | The increase arises in the pensions, both in India and in England, on account of the various special departments. |
| Stationery and Printing... | 477,399 | 512,554 | 526,500 | 525,000 | In 1899–1900 the increase occurred principally in Bombay and Bengal. |
| Exchange ... ... ... | — | 80,949 | 3,300 | — | See the explanations on pages 3 and 40 of this Memorandum. The charge in 1899–1900 was mainly due to the transactions of the Burma and East Indian Railways. |
| Miscellaneous ... ... | 165,973 | 194,024 | 222,400 | 321,300 | In 1899–1900 the increase was due to the remission of advances to cultivators in the North-West Provinces, and to the refund to municipalities in Bengal of charges for plague camps. In 1900–1901 it is partly owing to frequent remittances of coin rendered necessary by the low balances; and in both that year and 1901–1902 to many advances in consequence of the famine being written off as irrecoverable, chiefly in Bombay and the Central Provinces. |
| TOTAL ... £ | 3,844,363 | 4,052,531 | 4,008,600 | 4,132,500 | |
| FAMINE RELIEF AND INSURANCE : | | | | | |
| Famine Relief ... ... | 26,703 | 2,074,918 | 4,225,100 | 674,100 | The following table shows the extent to which, according to the Accounts and Estimates, Expenditure for the relief of famine has been, or is being, incurred in the several Provinces :— |

| — | 1898–1899. | 1899–1900. | 1900–1901. | 1901–1902. | 4 years. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Bombay .. .. | 16,778 | 776,072 | 1,968,800 | 666,100 | 3,427,750 |
| Central Provinces | 5,459 | 1,029,946 | 1,908,800 | 6,700 | 2,950,905 |
| Punjab .. .. | 51 | 156,776 | 162,600 | — | 319,427 |
| India General (Ajmere, Baluchistan, &c.) | 955 | 100,664 | 140,800 | 1,300 | 243,719 |
| Bengal .. .. | 2,152 | 915 | 20,100 | — | 23,167 |
| Madras .. .. | 1,277 | 2,184 | 13,400 | — | 16,861 |
| North-West Provinces. | — 34 | 4,644 | 2,700 | — | 7,310 |
| Burma .. .. | 64 | — | — | — | 64 |
| England .. .. | 1 | 3,717 | 7,900 | — | 11,618 |
| | 26,703 | 2,074,918 | 4,225,100 | 674,100 | 7,000,821 |

| | | | | | |
|---|---|---|---|---|---|
| Construction of Protective Railways. | 460,235 | — | — | — | In 1898–99 the funds were devoted to the construction of the Bezwada-Madras and East Coast Railways and the Godavari bridge; there was a small refund from the Guntakal Mysore Frontier line, and a large one of £130,586 from the South Indian Railway. In 1898–1899 £208,457, and in 1899–1900 £29,599, though included in the Railway Revenue Account, are treated as chargeable against Famine Insurance, as they represent the net charge on account of protective railways constructed through the agency of companies. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| RAILWAYS: | | | | | |
| State Railways: Gross Receipts. | 13,075,980 | 14,653,223 | 16,867,900 | 17,408,900 | In 1899–1900 there was an increase of £379,788 on the East Indian, £328,033 on the Rajputana-Malwa, £224,094 on the Bengal-Nagpur, £140,242 on the East Coast, £131,584 on the Eastern Bengal, £108,021 on the Indian Midland, £102,337 on the Bengal and North-Western and Tirhoot, £86,580 on the Southern Mahratta, £82,503 on the Oudh and Rohilkhand, £52,330 on the Burma, and £15,376 on other lines, while on the North-Western Railway there was a reduction of £74,145. In 1900–1901 a large part of the increase was only nominal, since £1,858,682 arose on the Great Indian Peninsula Railway, which was transferred from the Guaranteed to the State Railways on its purchase by the Government. There were estimated improvements of £115,334 on the Burma, £113,013 on the East Indian, £101,070 on the Indian Midland, £83,819 on the Bengal-Nagpur, £55,153 on the Eastern Bengal, £21,240 on the East Coast, £18,399 on the Mysore, £18,279 on the Oudh and Rohilkhand, and £13,344 on other lines, while a decrease is expected of £193,656 on the North-Western Railway, which suffered from the famine. In 1901–1902 the increase anticipated is £507,500 on the Great Indian Peninsula (the estimate including a whole year instead of nine months in 1900–1901), £240,000 on the North-Western, £153,300 on the Bengal-Nagpur, £40,000 on the Oudh and Rohilkhand, £26,700 on the Bengal and North-Western and Tirhoot, and £46,900 on other lines; but allowance is made for a decrease of £73,400 on the Indian Midland, and £266,700 on the Rajputana-Malwa Railways, as the exceptional traffic of last year is not expected to continue, and of £133,300 on the East Coast line, of which the northern section has been transferred to the Bengal-Nagpur Railway Company. |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| FAMINE RELIEF AND INSURANCE—*continued.* | £ | £ | £ | £ | |
| Construction of Protective Irrigation Works. | 7,780 | 23,930 | 19,900 | 75,800 | The outlay has been chiefly on the Betwa, Rushikulya, Swat River, and Nira Canals, and Maladevi Tank. The Budget provides for expenditure on the Trebeni Canal, and any other schemes likely to be ready for commencement of work. |
| Reduction or Avoidance of Debt. | 296,825 | — | — | 250,100 | Money employed in the avoidance of debt which would otherwise be incurred for railways. |
| TOTAL ... £ | 791,543 | 2,098,848 | 4,245,000 | 1,000,000 | The total expenditure on Famine Relief and Insurance, including that charged in the Railway Revenue Account, was £1,000,000 in 1898–1899, and £2,128,447 in 1900–1901. In the Estimates there is no additional charge for protective railways constructed by companies. |
| RAILWAY REVENUE ACCOUNT: | | | | | |
| State Railways: Working Expenses. | 6,656,861 | 7,147,804 | 8,394,600 | 8,655,300 | In 1899-1900 the expenses were higher on the East Indian by £114,304, Bengal and North-Western and Tirhoot £104,679, Bengal - Nagpur £64,259, East Coast £61,876, Rajputana-Malwa £53,466, Southern Mahratta £43,135, Eastern Bengal £41,885, and Indian Midland £37,039, while on other lines a reduction of £29,700 occurred. In 1900–1901 an increase of £864,686 was caused by the transfer of the Great Indian Peninsula Railway to this head; and the payments were enhanced on the Rajputana-Malwa line by £74,620, owing to the new contract, Bengal and North-Western and Tirhoot £65,751, Burma £56,411, Eastern Bengal £55,153, Oudh and Rohilkhand £50,391, Bengal-Nagpur £41,286, Indian Midland £23,254, Mysore £15,683, and other lines £39,831, but there was a reduction of £40,270 on the East Indian Railway. In 1901–1902 there are increases of £270,300 on the Great Indian Peninsula Railway, which is now included for twelve instead of nine months, of £126,700 on the North-Western, £109,800 on the Bengal-Nagpur, £20,000 on the Oudh and Rohilkhand, £20,000 on the South Indian, and £24,200 on other lines, with reductions on the Bengal and North-Western and Tirhoot £32,000, Indian Midland £35,000, East Coast £90,000 (owing to the transfer of the Northern section to the Bengal-Nagpur Company), and Rajputana-Malwa system £153,300. The payments included under this head to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows, according to the accounts and estimates :— |

| Railways. | 1898-1899. | 1899-1900. | 1900-1901. | 1901-1902. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| East Indian - | 204,884 | 229,389 | 152,300 | 143,300 |
| Rajputana-Malwa - | 72,905 | 100,817 | 87,800 | — |
| Bengal Central - - | 6,649 | 7,172 | 10,000 | 10,000 |
| Mysore - | 6,845 | 5,472 | 7,700 | 6,000 |
| Southern Mahratta - | 26,839 | 31,719 | 35,700 | 30,000 |
| South Indian | 19,244 | 23,053 | 26,000 | 16,700 |
| Lucknow-Bareilly - | 4,705 | 8,833 | 6,900 | 6,900 |
| Burma - - | 10,539 | 8,556 | 22,300 | 22,000 |
| Indian Midland - - | — | — | 2,600 | — |
| Bengal-Nagpur - - | — | — | — | 16,500 |
| Brahmaputra | — | — | — | 400 |
| Sultanpur - | — | — | — | 1,700 |
| Hardwar-Dehra- - | — | — | — | |
| Total - | 352,610 | 415,011 | 353,300 | 253,500 |

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAYS—*continued.* | £ | £ | £ | £ | |
| Guaranteed Companies: Net Traffic Receipts. | 2,055,115 | 1,907,215 | 1,202,400 | 985,000 | In 1899–1900 the net receipts of the Great Indian Peninsula railway were worse by £152,794. The transfer of the Great Indian Peninsula system to the class of State railways, on its purchase by the Government, caused a reduction under this head of £607,272 in 1900–1901, and of £325,700 in 1901–1902. In the Estimate for 1900–1901 the Bombay and Baroda line shows a falling-off by £104,446. In 1901–1902 the net receipts of that and the Madras railways are expected to improve by £76,700 and £31,600, respectively. |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAY REVENUE ACCOUNT—*continued.* | £ | £ | £ | £ | |
| State Railways: Interest on Debt. | 3,740,029 | 3,845,281 | 4,014,800 | 4,174,900 | The increase in India, in consequence of the progress of construction, was £112,515, £75,162, and £66,100 in the three years, respectively. Owing to the purchase of the Great Indian Peninsula Railway, there was in England an additional charge of £98,000 in 1900–1901 for half a year's interest on its debenture debt, which in 1901–1902 is increased to £195,900 for the full payment. |
| State Railways: Annuities in purchase of Railways. | 1,714,016 | 1,718,591 | 2,357,100 | 2,995,200 | The increase in 1900–1901 and 1901–1902 is due to the purchase of the Great Indian Peninsula Railway by means of an annuity. |
| State Railways: Interest chargeable against Companies on Advances. | 307,603 | 339,254 | 363,600 | 374,400 | This is that portion of the interest on debt which is charged in the accounts against the Southern Mahratta, Indian Midland, Bengal-Nagpur, Bengal Central, and Lucknow-Bareilly railway companies, on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government. The increase is mainly due to advances in India for the extension of the Bengal-Nagpur line. |
| State Railways: Interest on Capital deposited by Companies. | 822,876 | 855,152 | 935,700 | 1,129,100 | The figures represent interest on capital deposited, or debenture capital issued, by the Indian Midland, Southern Mahratta, Bengal-Nagpur, Assam-Bengal, South Indian, Bengal Central, Lucknow-Bareilly, East Indian, Burma, Great Indian Peninsula, Hardwar-Dehra, Brahmaputra-Sultanpur, and Mayavaram-Mutupet railway companies. In the three years there is an increase of £37,008 in India, chiefly for the Burma and Bengal-Nagpur lines, and of £269,216 in England, mainly for the East Indian, Great Indian Peninsula, Bengal-Nagpur, South Indian, and Assam-Bengal railways. |
| Guaranteed Companies: Surplus Profits, Land, and Supervision. | 265,489 | 343,400 | 201,900 | 130,300 | The moiety of surplus profits payable to the Companies, including the contributions to the Provident Funds, appears as follows in the accounts and estimates:— |

| | 1898–99. | 1899–1900. | 1900–1901. | 1901–02. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Bombay and Baroda .. | 137,785 | 150,387 | 103,400 | 126,700 |
| Great Indian Peninsula | 96,600 | 129,205 | 98,100 | — |
| Madras .. | 6,845 | 671 | — | — |
| £ | 241,230 | 280,263 | 201,500 | 126,700 |

In 1899–1900 there was a considerable payment for land for the Calicut-Cannanore extension of the Madras railway.

| | | | | | |
|---|---|---|---|---|---|
| Guaranteed Companies: Interest. | 2,167,998 | 2,180,895 | 1,597,600 | 1,016,500 | The reduction in 1900–1901 and 1901–1902 is due to the transfer of the Great Indian Peninsula line to the head of State Railways. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAYS—*continued.* | £ | £ | £ | £ | |
| Subsidized Companies: repayment of Advances of Interest. | 29,439 | 27,407 | 25,900 | 33,700 | The figures represent the recovery in India from the Mysore State, on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway, and also, in the Budget, from the Travancore State of its share of interest for the Tinnevally-Quilon railway; and in England the receipt from the Rohilkund and Kumaon Railway Company, of the Government share of surplus profits. |
| TOTAL ... £ | 15,160,534 | 16,587,845 | 18,096,200 | 18,427,600 | |
| IRRIGATION: | | | | | |
| Major Works: Direct Receipts. | 1,475,287 | 1,578,529 | 1,717,200 | 1,562,900 | The want of rain caused in 1899–1900 and 1900–1901 an unusual requirement for water from the canals in the North-West Provinces and from some of those in the Punjab. There is in all the three years a great increase in the receipts from the Chenab Canal. |
| Major Works: Portion of Land Revenue due to Irrigation. | 672,505 | 670,174 | 730,600 | 755,500 | The improvement in 1900–1901 occurred mainly on the Godavari works and the Chenab Canal. |
| Minor Works and Navigation. | 160,924 | 151,159 | 166,100 | 168,100 | |
| TOTAL ... £ | 2,308,716 | 2,399,862 | 2,613,900 | 2,486,500 | |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902 | REMARKS. |
|---|---|---|---|---|---|
| RAILWAY REVENUE ACCOUNT—*continued.* | £ | £ | £ | £ | |
| Subsidized Companies: Land, &c. | 69,603 | 38,096 | 19,500 | 61,200 | These figures include compensation for land taken up for numerous companies constructing railways on branch line terms (of which five projects appear for the first time in the Budget), and also a subsidy to the Dibru-Sadiya Company. |
| Miscellaneous Expenditure. | 36,224 | 42,616 | 55,200 | 55,500 | Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys and land were for the Sakri-Jainagar, Mysore and West Coast, Bara-Ajmere and Marwar, Kohat-Bannu, Kundwa-Akola-Basim, Midnapur-Jherriah, Ranaghat-Ganges and Katihar, South Shan States, Pegu-Moulmein, Allahabad-Jaunpur, Vizianagram-Raipur, Ludhiana-Dhuri-Jakhali, and Dacca-Mymensingh lines. |
| TOTAL ... £ | 15,780,699 | 16,511,089 | 17,940,000 | 18,592,400 | |
| IRRIGATION: | | | | | |
| Major Works: Working Expenses. | 626,929 | 664,753 | 695,200 | 696,400 | The increase arose especially on the Chenab Canal. |
| Major Works: Interest on Debt. | 875,129 | 896,749 | 921,800 | 949,300 | The increase arises from further capital outlay. |
| Minor Works and Navigation. | 626,898 | 701,973 | 689,000 | 759,800 | The increase in 1899–1900 was largely due to the transfer to this head of the cost of various famine relief works, reckoned at ordinary rates; but also there was larger outlay in all provinces except Bengal. In 1901–1902 the proposed increase occurs chiefly in Burma. |
| TOTAL ... £ | 2,128,956 | 2,263,475 | 2,306,000 | 2,405,500 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| OTHER PUBLIC WORKS: | £ | £ | £ | £ | |
| Military Works ... ... | 36,156 | 34,780 | 36,200 | 36,100 | The receipts are usually derived from the rents of buildings and sale of old materials. |
| Civil Works ... ... | 433,827 | 406,100 | 408,900 | 404,300 | The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. In 1898–1899 there were exceptional receipts in Bombay, the North-West Provinces, and Assam. |
| TOTAL ... £ | 469,983 | 440,880 | 445,100 | 440,400 | |
| ARMY SERVICES: | | | | | |
| Army: Effective ... ... | 514,245 | 643,090 | 759,500 | 713,800 | The increase in 1899–1900 and 1900–1901 was caused by the receipts from the British Government on account of stores and animals sent to South Africa and China. |
| Army: Warlike Operations | 27,632 | — | — | — | |
| Army: Non-Effective ... | 74,407 | 76,393 | 74,600 | 76,000 | |
| TOTAL ... £ | 616,284 | 719,483 | 834,100 | 789,800 | |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| OTHER PUBLIC WORKS: | £ | £ | £ | £ | |
| Military Works ... ... | 807,649 | 836,562 | 739,000 | 895,100 | A sum of about £770,000 a year is granted for the construction and repair of military works throughout India, to which additions are made occasionally for specific purposes. In 1899–1900 special expenditure was incurred for defensive works on the frontier. In the Budget there are grants amounting to £118,300 for a new cordite factory, a new gun carriage factory, accommodation for a third howitzer battery, mounted infantry schools, &c. |
| Civil Works ... ... | 3,104,682 | 3,298,090 | 3,372,500 | 3,919,800 | In 1899–1900 the increase occurred chiefly in Burma, Bengal, the North-West Provinces, and Madras; and in 1900–1901 there was a very large increase in Burma and a considerable reduction in Madras and Assam. In 1901–1902 provision is made for extra expenditure on the General Hospital at Calcutta, and on public offices at Calcutta, Simla, and Bangalore; and all the Provinces, except Assam and Burma, expect to spend much more freely than in the previous years. |
| Construction of Railways charged to Provincial or Local Revenues. | 968 | 2,356 | 18,200 | 43,200 | The expenditure is almost entirely on the Mayavaram-Mutupet Railway, which is to be bought by the Tanjore District Board. |
| TOTAL ... £ | 3,913,299 | 4,137,008 | 4,129,700 | 4,858,100 | |
| ARMY SERVICES: | | | | | |
| Army: Effective ... ... | 12,234,698 | 11,855,317 | 12,072,100 | 14,109,600 | Both in 1899–1900 and 1900–1901 there were large savings owing to the absence of troops in South Africa, China, &c.; but a considerable portion thereof was allotted to the purchase of guns and rifles, and other measures for improving the efficiency of the Army. In the Budget allowance is made for the full establishment, as well as for expenditure on the re-armament of the Native Army, re-organization of the transport service, purchase of Maxim guns for the Field Army and Coast Defences, and of new 10-pr. guns for mountain batteries, addition of two howitzer batteries and a company of garrison artillery, schools for mounted infantry, additional officers for the Native infantry and commissariat-transport department, and many minor measures. |
| Army: Warlike Operations | 722,759 | — | — | — | |
| Army: Non-Effective ... | 3,043,869 | 3,029,909 | 3,001,100 | 3,025,700 | |
| TOTAL ... £ | 16,001,326 | 14,885,226 | 15,073,200 | 17,135,300 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900;

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| TOTAL REVENUE £ | 67,595,815 | 68,637,164 | 75,166,000 | 72,191,900 | |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| SPECIAL DEFENCE WORKS. | 974 | 874 | 6,800 | — | The expenditure, which has been incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England, is now virtually terminated. |
| TOTAL EXPENDITURE, Imperial and Provincial ... ... ... | 63,976,708 | 66,068,761 | 73,499,800 | 71,683,600 | There is an increase of £7,706,892 in the estimate for 1901–1902 over 1898–1899, which arises in the following manner: in the Railway Revenue Account £2,811,701 (against an increase of £3,267,046 in the receipts), on Army Effective Charges £1,152,143, on Civil Works £815,118, on Irrigation £276,544, in the collection of the Land Revenue £237,962, on Opium £189,609, on Forests £99,822, in the other direct demands on the Revenue £141,458, on Famine Relief and Insurance £208,457, on Police £261,657, on Scientific and Minor Departments (including the Census) £202,020, Political £178,609, Law and Justice £165,603, Marine £110,076, Education £108,598, and other Civil Departments £33,863 (except Medical in which there is a reduction of £88,463), on Telegraphs £188,979, under Miscellaneous £155,827, on the Post Office £139,774, in Superannuation £105,821, on Military Works £87,451, in Interest £81,852, and under other heads £42,911. |
| PROVINCIAL ADJUSTMENTS: | | | | | |
| Deficits: Expenditure by Provincial Governments from their balances. | — | *— 206,220* | — | *— 182,600* | According to the Accounts and Estimates, special grants have been or will be made by the Imperial Government to Provincial Revenues, amounting to £804,700 in 1898–1899, £387,500 in 1899–1900, £699,500 in 1900–1901, and £1,096,200 in 1901–1902. After adding those grants to the balances, the Provincial Governments spent, or are expected to spend, £206,220 in 1899–1900 and £182,600 in 1901–1902, besides the whole of their annual allotments. On the other hand, in 1898–1899 their expenditure fell short of their receipts by £978,234, and in 1900–1901 it is estimated to have done so by £25,800. During the four years Madras will have reduced its balances by £37,100, Assam £23,200, and the Punjab £3,000, while India General will have an increase of £300, Bombay £35,300, the Central Provinces £37,600, Bengal £106,300, the North-West Provinces £182,000, and Burma £317,600. The net increase is £615,214. |
| Surpluses: Allotments to Provincial Governments unspent by them. | 978,234 | — | 25,800 | — | |
| TOTAL EXPENDITURE charged against the Revenue of the Year £ | 64,954,942 | 65,862,541 | 73,525,600 | 71,501,000 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1898–1899 and 1899–1900,

| REVENUE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| | | | | | |

and Estimates for 1900–1901 and 1901–1902, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. | REMARKS. |
|---|---|---|---|---|---|
| EXPENDITURE NOT CHARGED TO REVENUE: | | | | | |
| *Capital Outlay on Railways and Irrigation Works:* | £ | £ | £ | £ | |
| State Railways... | 2,843,617 | 2,437,712 | 1,249,500 | 2,019,400 | The total outlay on the construction of State Railways during these four years is as follows:— |

| — | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| From Money Borrowed by the Government; | 2,843,617 | 2,437,712 | 1,249,500 | 2,019,400 |
| From Railway Companies' Debenture Debt. | — | 1,057,487 | 2,026,200 | 2,275,000 |
| From Revenue .. .. | 461,204 | 2,356 | 18,200 | 43,200 |
| TOTAL .. £ | 3,304,821 | 3,497,555 | 3,293,900 | 4,337,600 |
| DISTRIBUTION. | | | | |
| East Indian .. .. .. | 837,398 | 1,325,500 | 1,131,300 | 1,250,000 |
| Assam-Bengal .. .. | 828,770 | 376,967 | 52,100 | 556,400 |
| Eastern Bengal .. .. | 126,421 | 214,130 | 177,000 | 285,700 |
| Kaunia-Dhubri Extension, &c. | 1,212 | 24,210 | 113,700 | 280,000 |
| Teesta Bridge .. .. | 26,516 | 59,435 | 30,000 | 1,500 |
| Tirhoot .. .. .. | 76,647 | 56,098 | 133,300 | 33,300 |
| Hajipur-Begumserai-Katihar. | 152,576 | 162,429 | 205,900 | 136,400 |
| Oudh and Rohilkhand .. | 74,059 | 101,585 | 65,100 | 102,000 |
| Ghaziabad-Moradabad .. | 123,968 | 252,542 | 127,700 | 28,100 |
| Rajputana-Malwa .. .. | —7,673 | 76,704 | 182,900 | 141,600 |
| North-Western .. .. | 264,338 | } 233,901 | 345,200 | 418,900 |
| Mari-Attock .. .. .. | 96,228 | | | |
| Lyallpur-Khanewal .. | 59,318 | | | |
| Indus Bridge .. .. .. | 68,060 | 8,893 | —1,700 | 700 |
| Nowshera-Dargai .. .. | — | 49,732 | 51,300 | 1,100 |
| Khushalgarh-Kohat .. | — | — | 30,700 | 133,300 |
| Hyderabad-Jodhpore .. | 64,746 | 63,147 | 28,100 | 10,500 |
| Great Indian Peninsula .. | — | — | 270,300 | 84,200 |
| East Coast .. .. .. | 479,905 | 57,349 | 49,300 | 25,400 |
| Godavari Bridge .. .. | 111,168 | 136,632 | 26,700 | — |
| South Indian .. .. .. | —130,586 | 35,647 | 25,000 | 80,000 |
| Madura-Pamban .. .. | — | 12,717 | 104,800 | 233,300 |
| Tinnevelly-Quilon .. .. | — | 21,504 | 157,700 | 462,900 |
| Mayavaram-Mutupet .. | —133 | 1,800 | 18,000 | 42,800 |
| Other Lines .. .. .. | 26,649 | —34,677 | —14,900 | 17,500 |
| Stores .. .. .. .. | 31,324 | —38,690 | —16,500 | 12,000 |
| TOTAL .. £ | 3,304,821 | 3,497,555 | 3,293,900 | 4,337,600 |

| | | | | | |
|---|---|---|---|---|---|
| Irrigation Works | 435,699 | 597,960 | 600,500 | 666,700 | The outlay occurs on the following Irrigation Works:— |
| TOTAL ... £ | 3,279,316 | 3,035,672 | 1,850,000 | 2,686,100 | |

| — | Accounts, 1898–1899. | Accounts, 1899–1900. | Revised Estimate, 1900–1901. | Budget Estimate, 1901–1902. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| From Borrowed Money .. | 435,699 | 597,960 | 600,500 | 666,700 |
| From Revenue .. .. | 17,347 | 29,991 | 24,900 | 85,300 |
| TOTAL .. £ | 453,046 | 627,951 | 625,400 | 752,000 |
| DISTRIBUTION. | | | | |
| Lower Ganges Canal .. | 65,547 | 59,839 | 19,500 | 12,800 |
| Western Jumna Canal .. | 27,082 | 23,686 | 4,700 | 4,500 |
| Bari Doab Canal .. .. | 4,107 | 7,389 | 16,700 | 37,100 |
| Chenab Canal .. .. | 100,573 | 60,270 | 50,000 | 49,000 |
| Jhelum Canal .. .. | 26,941 | 187,726 | 226,500 | 166,500 |
| Kistna Delta System .. | 10,511 | 12,171 | 14,300 | 17,300 |
| Pennér River System .. | 1,461 | 4,965 | 12,500 | 11,600 |
| Jamrao Canal .. .. | 93,656 | 84,408 | 61,700 | 37,400 |
| Mandalay Canal .. .. | 57,742 | 74,914 | 60,000 | 46,700 |
| Other Works and Reserve | 61,026 | 107,583 | 159,500 | 369,100 |
| TOTAL .. £ | 453,046 | 627,951 | 625,400 | 752,000 |

| | | | | | |
|---|---|---|---|---|---|
| *Capital Charge involved in Redemption of Liabilities:* | | | | | |
| Great Indian Peninsula Railway. | — | — | 5,922,400 | — | Assumption of the liability for the debentures and debenture stock of the Railway Company on the purchase of the undertaking. |
| TOTAL ... £ | — | — | 5,922,400 | — | |

# NET REVENUE AND EXPENDITURE.

## NET REVENUE.

| Net Revenue. | Accounts, 1898–1899. | | Accounts, 1899–1900. | | Revised Estimate, 1900–1901. | | Budget Estimate, 1901–1902. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Land Revenue, &c.: | | | | | | | | |
| 1. Land Revenue ... ... | 17,547,611 | | 16,444,825 | | 16,930,700 | | 17,407,600 | |
| 2. Forest ... ... ... | 1,236,910 | | 1,232,685 | | 1,275,900 | | 1,251,900 | |
| 3. Tributes from Native States. | 579,550 | | 586,603 | | 551,100 | | 607,900 | |
| | | 19,364,071 | | 18,264,113 | | 18,757,700 | | 19,267,400 |
| II. Opium ... ... ... ... | | 2,230,308 | | 2,670,589 | | 3,337,000 | | 2,767,200 |
| III. Taxation: | | | | | | | | |
| 1. Salt ... ... ... | 5,813,957 | | 5,573,775 | | 5,693,900 | | 5,673,400 | |
| 2. Stamps ... ... ... | 3,161,672 | | 3,225,920 | | 3,305,500 | | 3,310,700 | |
| 3. Excise ... ... ... | 3,782,622 | | 3,810,539 | | 3,908,100 | | 3,917,100 | |
| 4. Provincial Rates... ... | 2,609,663 | | 2,495,458 | | 2,658,300 | | 2,719,300 | |
| 5. Customs ... ... ... | 3,127,230 | | 3,058,795 | | 3,231,000 | | 3,111,200 | |
| 6. Assessed Taxes ... ... | 1,274,020 | | 1,292,729 | | 1,300,900 | | 1,296,700 | |
| 7. Registration ... ... | 293,175 | | 287,164 | | 311,400 | | 300,400 | |
| | | 20,062,339 | | 19,744,380 | | 20,309,100 | | 20,328,800 |
| Net Receipts under Principal Heads of Revenue. | | 41,656,718 | | 40,679,082 | | 42,403,800 | | 42,363,400 |
| IV. Miscellaneous Receipts: | | | | | | | | |
| 1. Mint ... ... .. | *—23,713* | | 289,183 | | 61,800 | | *— 36,000* | |
| 2. Miscellaneous ... ... | 217,984 | | 99,382 | | 47,900 | | *— 20,700* | |
| | | 194,271 | | 388,565 | | 109,700 | | *— 56,700* |
| V. Exchange ... ... ... | | 28,628 | | *— 80,949* | | *— 3,300* | | 16,000 |
| Total Net Revenue ... | | 41,879,617 | | 40,986,698 | | 42,510,200 | | 42,322,700 |

## NET EXPENDITURE.

| Net Expenditure. | Accounts, 1898–1899. | | Accounts, 1899–1900. | | Revised Estimate, 1900–1901. | | Budget Estimate, 1901–1902. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Debt Services: | | | | | | | | |
| 1. Interest on Ordinary Debt | 1,672,971 | | 1,593,353 | | 1,798,700 | | 1,722,700 | |
| 2. Interest on other Obligations. | 344,577 | | 354,745 | | 363,900 | | 376,700 | |
| | 2,017,548 | | 1,948,098 | | 2,162,600 | | 2,099,400 | |
| Receipts ... ... ... | *706,285* | | *605,815* | | *646,400* | | *682,300* | |
| | | 1,311,263 | | 1,342,283 | | 1,516,200 | | 1,417,100 |
| II. Military Services: | | | | | | | | |
| 1. Army ... ... ... | 15,385,042 | | 14,165,743 | | 14,239,100 | | 16,345,500 | |
| 2. Military and Special Defence Works ... | 772,467 | | 802,656 | | 709,600 | | 859,000 | |
| | | 16,157,509 | | 14,968,399 | | 14,948,700 | | 17,204,500 |
| III. Collection of Revenue ... | | 4,302,449 | | 4,448,839 | | 4,568,300 | | 4,756,300 |
| IV. Commercial Services: | | | | | | | | |
| 1. Post Office ... ... | *—125,919* | | *—126,068* | | *—124,100* | | *— 48,300* | |
| 2. Telegraph ... ... | *— 36,115* | | *—105,891* | | *— 82,100* | | 39,200 | |
| 3. Railways ... ... ... | 620,165 | | *— 76,756* | | *—156,200* | | 164,800 | |
| 4. Irrigation ... ... ... | *—179,760* | | *—136,387* | | *—307,900* | | *— 81,000* | |
| | | 278,371 | | *—445,102* | | *—670,300* | | 74,700 |
| V. Famine Relief and Insurance* | | 791,543 | | 2,098,848 | | 4,245,000 | | 1,000,000 |
| VI. Civil Services: | | | | | | | | |
| 1. Civil Departments ... | 9,335,813 | | 9,597,544 | | 9,727,600 | | 10,249,100 | |
| 2. Miscellaneous Civil Charges | 3,411,739 | | 3,513,138 | | 3,526,700 | | 3,554,000 | |
| 3. Construction of Railways (charged to Provincial or Local Revenues). | 968 | | 2,356 | | 18,200 | | 43,200 | |
| 4. Buildings and Roads: | | | | | | | | |
| Civil Works ... ... | 2,670,855 | | 2,891,990 | | 2,963,600 | | 3,515,500 | |
| | | 15,419,375 | | 16,005,028 | | 16,236,100 | | 17,361,800 |
| Total Net Expenditure | | 38,260,510 | | 38,418,295 | | 40,844,000 | | 41,314,400 |
| VII. Provincial Balances: | | | | | | | | |
| 1. Increased by unspent Grants. | | 978,234 | | — | | 25,800 | | — |
| 2. Reduced by Expenditure from Balances. | | — | | *206,220* | | — | | *182,600* |
| Total Net Expenditure charged against Revenue. | | 39,238,744 | | 38,212,075 | | 40,869,800 | | 41,631,800 |
| Surplus ... ... ... | | 2,640,873 | | 2,774,623 | | 1,640,400 | | 690,900 |

* The net charge on account of the Indian Midland and Bengal-Nagpur railways, which were constructed as lines calculated to protect the country against famine, is included in the Railway Revenue Account. Adding this, the total provision for Famine Relief and Insurance was in 1898–1899 £1,000,000, and in 1899–1900 £2,128,447. In the estimates for 1900–1901 and 1901–1902 no such addition is needed.

India Office,
June 20th, 1901.

HENRY WATERFIELD,
Financial Secretary.

# EAST INDIA: ACCOUNTS AND ESTIMATES, 1902-1903.

## EXPLANATORY MEMORANDUM

BY THE

## SECRETARY OF STATE FOR INDIA.

Presented to both Houses of Parliament by Command of His Majesty.

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By DARLING & SON, Ltd., 34-40, Bacon Street, E.

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# EAST INDIA: ACCOUNTS AND ESTIMATES, 1902-1903.

## EXPLANATORY MEMORANDUM

BY THE

## SECRETARY OF STATE FOR INDIA.

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[Cd. 1164.] *Price* 6*d.*

EAST INDIA: ACCOUNTS AND ESTIMATES, 1902-1903.

# Memorandum by the Secretary of State for India, relating to the Accounts of the Government of India for 1900-1901, and the Estimates for 1901-1902 and 1902-1903.

## Form of Account.

The Accounts of the Government of India are now prepared so as to shew the transactions in India in rupees; the totals of these transactions are then shewn in pounds at the rate of £1 to 15 rupees; the sterling transactions in England are next stated; and the last two sets of figures are added together, so as to shew in pounds the combined transactions in India and in England. The comparatively small addition or deduction that has to be made on account of the facts that the remittances are not effected at exactly 16 pence to the rupee, and that the Government is under obligations to carry out various transactions at specified rates, are included in a single line, under the head of Exchange, in the Miscellaneous group of Revenue or Expenditure.

## Gross Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows:—

| Gross Revenue and Expenditure. | Account, 1900-1901. | Revised Estimate, 1901-1902. | Budget Estimate, 1902-1903. |
|---|---|---|---|
| | £ | £ | £ |
| Revenue ... ... ... ... ... | 75,272,291 | 76,546,700 | 74,370,400 |
| Expenditure chargeable thereon ... ... | 73,602,087 | 71,873,800 | 73,532,700 |
| Surplus ... ... ... ... ... | 1,670,204 | 4,672,900 | 837,700 |

## Net Revenue and Expenditure.

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the net Revenue and Expenditure as shown in the form given in the return of Income and Expenditure laid before the House of Commons (No. 93 of 1902), and in Statement E appended to the Financial Statemen (No. 187 of 1902); the net Revenue being the amount received from the principal heads, after deducting the refunds and assignments chargeable thereon, and, in the case of opium, the cost of cultivation and manufacture, and also the net receipts under the heads of mint, exchange, and miscellaneous; while the net

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Expenditure represents the charges of the various departments, after deducting the receipts of those departments. The following are the net figures :—

| Net Revenue and Expenditure. | Account, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 42,342,746 | 44,190,200 | 42,414,300 |
| Net Expenditure ... ... ... | 40,672,542 | 39,517,300 | 41,576,600 |
| Surplus... ... ... ... | 1,670,204 | 4,672,900 | 837,700 |

## 1900–1901.

For the year 1900–1901, the following table gives a comparison of the net Revenue and Expenditure as laid before the House in the Estimates and Account, when adjusted for comparison with the form now adopted :—

| Net Revenue and Expenditure. | Budget Estimate, March 1900. | Revised Estimate, as published in March 1901. | Account. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 42,051,500 | 42,510,200 | 42,342,746 |
| Net Expenditure ... ... ... | 41,891,200 | 40,869,800 | 40,672,542 |
| Surplus... ... ... ... | 160,300 | 1,640,400 | 1,670,204 |

Comparison of Account with Budget Estimate.

The variations from the Budget Estimate resulted in an increase of the net Revenue by £291,246, and a reduction of the net Expenditure by £1,218,658, making the result better by £1,509,904.

Table I., page 14.

The increase of £291,246 in the net Revenue was owing to improvements of £528,163 under Opium, £212,704 under Customs, £129,023 under Salt, £123,034 under Excise, and £107,952 under Forests, while under Land Revenue there was a reduction of £556,675 owing to the famine, under Mint of £200,784, and under other heads of £52,171.

Table II., page 14.

The reduction of £1,218,658 in the net Expenditure occurred thus :—The Army Charges were reduced by £1,289,075, owing to the absence of regiments employed out of India, to the interruption of the transport service, to a fall in the price of food, and to a diminished non-effective charge ; the Railway Revenue Account was better by £810,524 ; there was a reduction of £183,554 under Civil Departments ; of £129,792 under Irrigation ; of £120,429 under Telegraph ; and of £109,414 under Civil Works ; the cost of the Collection of Revenue was less by £107,789 ; and the construction of Provincial Railways by £86,022 ; the net receipt from the Post Office was greater by £62,142 ; and there was a diminution of £2,116 under other heads. On the other hand, there was an increase of £788,044 under Famine Relief and Insurance ; and of £152,967 in Interest ; while the payments to the Provincial and Local Balances were heavier than had been expected by £741,188, which was partly due to the Government of India having made to Bombay, the Central Provinces, and the Punjab, special grants amounting to £298,500 beyond the sum of £383,400 provided in the Budget.

Comparison of Account with Revised Estimate.

Tables III. and IV., pages 15 and 16.

Compared with the Revised Estimate, the net Revenue was worse by £167,454, or about two-fifths of 1 per cent., and the net Expenditure less by £197,258, or about one-half of 1 per cent.

## 1901-1902.

The following table gives a comparison of the Revised Estimate for 1901-1902 with the Budget Estimate published in March 1901 :—

| Net Revenue and Expenditure. | Budget Estimate. | Revised Estimate. | Difference. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... ... | 42,322,700 | 44,190,200 | +1,867,500 |
| Net Expenditure ... ... ... ... ... | 41,631,800 | 39,517,300 | *—2,114,500* |
| Surplus ... ... ... ... | 690,900 | 4,672,900 | 3,982,000 Better |

There is an improvement of £1,867,500 in the net Revenue, and a reduction of £2,114,500 in the net Expenditure, so that the position is better by £3,982,000. **Comparison of Budget with Revised Estimate.**

In the net Revenue there was an improvement under every head, except Forest and Tributes, which together were less by £107,900 than the Budget estimate. The principal increase occurred under Customs £622,700, arising from large imports of sugar, cotton goods, silver, and petroleum ; Opium was better by £474,800, owing to the high price realised at the sales in Calcutta ; Land Revenue by £307,200, chiefly from recovery in Bombay ; while Stamps, Excise, and other heads realised considerably larger amounts than had been anticipated. Under Mint, there is a gain of £83,900, after crediting to the Gold Reserve Fund the net profit on the coinage of rupees for the Indian Government. Table V., page 16.

The very large reduction of £2,114,500 in the net Expenditure may be explained generally by the diminution of Army Effective Charges by £1,070,700, and the improvement of the Railway Revenue Account by £982,500. In regard to the Army, the saving caused by the Government of India being relieved of the whole charge of the troops sent to South Africa and China is estimated at about £900,000, a part of which, however, was allotted for various measures intended to promote the efficiency of the Army ; these allotments were not fully spent, and there were further savings. On the other hand, the Government of India had to pay £156,300 for the blockade of the Mahsud Waziris, and £202,900 for their half-share of the bounty granted to European troops on extending their service. The improvement in the Railway Revenue Account is due to the enhanced receipts on most of the principal lines, particularly the North-Western, Great Indian Peninsula, and Rajputana-Malwa Railways. There were considerable reductions under most of the other heads of expenditure ; but, in so far as these resulted from the Local Governments failing to spend their full grants, the difference is paid to them under the head of Provincial and Local Balances, and consequently does not affect the Imperial position. Table VI., page 17.

## 1902–1903.

Comparison of Budget for 1902–1903 with Budget for 1901–1902.

Compared with the Budget for 1901–1902, the following are the alterations expected in the Budget for 1902–1903 :—

In the net Revenue there is an improvement of £91,600, which arises thus :—

| | £ | £ | £ |
|---|---|---|---|
| Customs, better ... ... ... | 406,200 | | |
| Excise ... ... ... ... ... | 155,500 | | |
| Stamps ... ... ... ... | 130,300 | | |
| Assessed Taxes ... ... ... | 60,600 | | |
| Other heads ... ... ... ... | 31,200 | | |
| | | 783,800 | |
| But under Land Revenue there is a reduction of... ... ... ... | 377,000 | | |
| And under Opium, owing to the smaller quantity expected from Malwa ... ... ... ... | 315,200 | | |
| | | 692,200 | |
| Increase of net Revenue ... ... | | | 91,600 |
| In the net Expenditure there is an estimated reduction in the Interest on Ordinary Debt ... ... ... | 266,200 | | |
| And the Railway Revenue Account is better by ... ... ... ... | 459,700 | | |
| | | 725,900 | |
| But against this must be set an increase in almost all other branches : | | | |
| Civil Departments (Education, Law and Justice, Police, &c.) | 615,000 | | |
| Army ... ... ... ... | 430,000 | | |
| Civil Works ... ... ... | 270,100 | | |
| Collection of Revenue (chiefly Land Revenue and Forest) ... | 228,400 | | |
| Military Works ... ... ... | 99,100 | | |
| Telegraph ... ... ... | 74,600 | | |
| Civil Superannuation ... ... | 54,500 | | |
| Other heads ... ... ... | 84,500 | | |
| | | 1,856,200 | |
| Making the Increase of the total net Expenditure | | 1,130,300 | |
| But to meet this the Provincial and Local Governments are expected to contribute more than in the previous year, by ... ... ... ... ... | | 1,185,500 | |
| So that there is a reduction of the net Expenditure chargeable against Revenue ... ... ... ... ... | | | 55,200 |
| The result is that the position is better by ... ... ... | | | 146,800 |

In the following table, the net Revenue and Expenditure in the Budget for 1902–1903 are compared with those shown in the Budget and Revised Estimates for 1901–1902 :— Comparison of Budget for 1902–1903 with Revised Estimate for 1901–1902.

| Net Revenue and Expenditure. | Budget Estimate, 1901–1902. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | Difference, as compared with Budget, 1901–1902. | Difference, as compared with Revised, 1901–1902. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Net Revenue | 42,322,700 | 44,190,200 | 42,414,300 | + 91,600 | — *1,775,900* |
| Net Expenditure. | 41.631,800 | 39,517,300 | 41,576,600 | — *55,200* | + 2,059,300 |
| Surplus ... | 690,900 | 4,672,900 | 837,700 | + 146,800 Better | — *3,835,200 Worse* |

A portion of the great difference between the Budget Estimate for 1902–1903 and the Revised Estimate for 1901–1902 is attributable to the final remission of arrears of Land Revenue, amounting altogether to £1,321,500, the whole cost of which is borne by the Government of India ; the part falling on the Estimates for 1902–1903 is £738,300, of which £478,900 is the sum by which the collection of land revenue is reduced, and £259,400 is allotted to the Provincial Governments as compensation for loss in future years. Table VII., page 18.

Compared with the Revised Estimate, the Budget shews a reduction of £684,200 in the net receipts from Land Revenue, owing mainly to a large diminution in Bombay and the Punjab. Under Opium there is a decrease of £790,000, of which £630,200 is due to the price in Calcutta being estimated at only Rs. 1,100 per chest in 1902–1903, whereas the sales in 1901–1902 averaged Rs. 1,297 ; £150,000 is caused by the estimate that the Expenditure will be for a normal crop ; and in other respects there is a reduction of £9,800. The Customs shew a reduction of £216,500, as smaller imports are anticipated of sugar, silver, cotton goods, petroleum, &c. Under Mint there is a net diminution of £93,000, arising partly from the cost of recoining the rupees dated 1840. In other respects there is an improvement of £7,800.

The net Expenditure in 1902–1903 is estimated at £2,059,300 more than in 1901–1902. The Army Effective Charges are enhanced by £1,522,900, namely £1,190,200 in India and £332,700 in England. Of the increase in India £743,300 is due to the anticipated return of troops from South Africa and China, and the consequent restoration of the Indian establishment to its normal strength ; £226,000 is provided on account of the addition of 2*d.* a day to the pay of the European Soldier, and £91,700 in connection with the Durbar at Delhi, and the despatch of native troops to this country for His Majesty's Coronation. In England the net charges are increased by £332,700, the capitation rate being estimated to be paid on the full strength, with a large amount of deferred pay, and normal conditions assumed for furlough and transport. Table VIII., page 18.

Provision was made both in 1901–1902 and 1902–1903 for special measures to increase the efficiency of the Army ; the amount in the Estimates for 1902–1903 is £781,000, which includes £327,000 for the continuance of the re-armament of the Native Force, £153,000 for Howitzer batteries, £68,000 for a rifle factory and a gun-carriage factory, £67,000 for ammunition for coast-defence guns, £41,000 for the Brigade Division Staff and improvement of Artillery organization, £29,000 for the re-armament of mountain batteries, and £96,000 for additional officers, hospital train, bandolier equipment, &c.

The Government of India have made special grants to the Local Governments of £266,700 in 1901–1902 and £600,000 in 1902–1903, or altogether £866,700, distributed in the following manner :—Bombay £230,000, Madras £180,000, Bengal £106,700, Punjab £106,700, United Provinces £86,700, Central Provinces £83,300, Assam £35,300, Burma £26,700, and India General (Ajmere, &c.) £11,300. The allocation to the various purposes on which the money is to be

spent is as follows :—Civil Works £363,600, Education £289,300, Land Revenue £47,300, Minor Irrigation Works £37,100, Courts of Law £33,300, Medical £27,400, Jails £4,700, Police £3,600, Forest £2,000, Political £1,700, and Local Funds £56,700. The expenditure of the grants of £600,000 in 1902–1903, and of a further sum of £768,100 from the balances in the hands of the Local Governments, accounts in a large measure for the increase which appears in the Budget under the following heads :—Civil Works £624,300, Collection of Revenue £402,800, Education £354,300, Medical £153,000, Police £148,900, Irrigation (a reduction of net receipts) £131,800, and Law and Justice £125,900. For Military Works special grants have been made, amounting to £118,300 in 1901–1902, and £219,000 in 1902–1903.

The net receipts in the Railway Revenue Account are reduced by £522,800, owing to a diminution of the net revenue in India by £369,300 through cautious estimates, and an increase of the net charge in England by £153,500 in consequence of additional capital having been raised by various Companies. The net receipts of the Post Office are less by £72,100, owing to revision of establishments and reduction in the rates of commission on money orders and in inland parcel rates ; and under Telegraph the net charge is enhanced by £85,700, in consequence of the lower rate charged on foreign telegrams, and an improvement of the pay of signallers. There is an increase of £222,000 in the Political charges, of which £176,700 is on account of the Durbar to be held at Delhi, and £28,000 for the reception of Indian Chiefs attending the Coronation of the King. An increase of £142,400 under Construction of Provincial and Local Railways is due to the arrangements connected with the extension of the Mayavaram-Mutupet Railway.

The total Expenditure in the Budget of 1902–1903 is heavier than that in the Revised Estimate of 1901–1902 by £4,644,400 ; but last year the Local Governments received an increase of their balances to the amount of £1,217,000, whereas in the present year they are to contribute £1,368,100 from their balances towards the expenditure. Consequently, a deduction of £2,585,100 has to be made from the total increase, in order to ascertain the portion which falls on the Imperial Revenues ; and, when this is done, it will be seen that they have to bear an additional charge of £2,059,300. Coupling this with the reduction of the Net Revenue, the position in the Budget of 1902–1903 is worse than in the Revised Estimate for 1901–1902 by £3,835,200.

*Review of the last Three Years.*

Tables IX. X., and XI., pages 20 to 22.

Compared with the Account for 1899–1900, the Budget for 1902–1903 shows a position worse by £1,936,923, the Net Revenue being larger by £1,427,602, and the Net Expenditure by £3,364,525. There is a considerable improvement in the Net Receipts from Land Revenue, £585,775 ; Customs, £458,605 ; Excise, £262,061 ; Provincial Rates, £235,642 ; Stamps, £215,080 ; Salt, 137,925 ; and minor heads, £85,386 ; but there is a large reduction under Opium, £218,589, and Mint, 334,283. In the Net Expenditure the principal increase occurs in the Army Effective Charges, £2,634,899 ; Civil Departments, £1,266,556 ; Civil Works, £893,610 ; Collection of Revenue, £535,861 ; Military Works, £156,318 ; Civil Superannuation, £117,892 ; and various minor heads, £53,598 ; the net charge under Telegraph is greater by £219,691 ; the net receipts of the Post Office are less by £102,968 ; and of Irrigation, £62,087. On the other hand the Railway Revenue Account is better by £218,144 ; the net charge for Interest is less by £191,383 ; that for Famine Relief and Insurance by £1,107,548 ; and the Provincial Governments contribute from their balances more by £1,161,880.

*Famine Relief and Insurance.*

Table XII., page 23.

The system of Famine Insurance has been explained on previous occasions. A grant of revenue is annually made, any surplus of which, after meeting the cost of actual relief, is devoted to the construction of protective works, to the reduction of debt, or to expenditure on productive works for which debt would otherwise be incurred. Originally this provision was fixed at 15,000,000 rupees a year.

It was subsequently decided, with effect from the 1st of April, 1894, that 10,000,000 rupees would be a sufficient appropriation. In 1896–97 and 1897–98, however, the cost of relief was extremely heavy; and it was determined that 15,000,000 rupees or £1,000,000, should be again taken as the provision in normal years. Owing to a yet more widely spread famine, the expenditure in 1899–1900 was £2,128,447; and in 1900–1901 it was £4,165,867. In the Estimates for 1901–1902 and 1902–1903 the normal provision of £1,000,000 is entered. The further cost, owing to loss of revenue and to payments in compensation for dearness of provisions, &c., after making allowance for increased receipts from railways and irrigation, has been estimated at £1,373,800 in 1899–1900, £1,799,000 in 1900–1901, to which was added £367,000 in the Budget of 1901–1902. Besides this, loans to Native States and agricultural advances were made, which amounted to £1,041,000 in 1899–1900, £3,502,700 in 1900–1901, and £1,153,600 in 1901–1902. Altogether the drain on the balances owing to the famine, excluding the cost of protective works, is estimated to have been £4,490,000 in 1899–1900, £9,427,000 in 1900–1901, and £2,077,000 in 1901–1902.

In the Appendix will be found a Table taken from paragraph 210 of the Financial Statement, which shews the disposal, during the 25 years from 1878–1879 to 1902–1903, of the provision made in 1877–1878 for Famine Relief and Insurance; the expenditure on direct relief has been £12,658,038; on protective works £9,399,739; and in reduction of debt £1,510,612; and there remains at credit a balance of £1,431,611. Table XII., page 23.

*Exchange.*

Owing to the alteration in the form of the Accounts explained on page 3, and the slightness of the variations in the gold value of the rupee from the rate of 16 pence, the entry under Exchange has become of minor importance. In the Account for 1900–1901 there is a charge of £31,849; in the Revised Estimate for 1901–1902 a receipt of £44,600; and in the Budget for 1902–1903 a charge of £20,300. This is, however, exclusive of the payments in India made to European troops and to civil and military officers, on account of the fall in the value of the rupee from its former rate to 16*d.*, which in the Budget are estimated at about £774,200. Table XIII., page 23.

*Home Charges.*

The net Expenditure in England chargeable to Revenue is shown as £16,982,881 in 1900–1901, £17,357,200 in the Revised Estimate for 1901-1902, and £17,879,500 in the Budget for 1902–1903. The last-named amount is thus divided :— Table XIV., page 24.

| | £ |
|---|---|
| Interest and Management of Debt, and payment of Interest and Annuities on account of Railways ... ... ... | 9,624,000 |
| Payments in connection with Civil Departments in India ... | 422,000 |
| India Office, including Auditor's and Store Departments ... | 183,300 |
| Army Effective Charges ... ... ... ... ... | 855,500 |
| Stores of all kinds charged against revenue ... ... ... | 1,846,600 |
| Furlough Allowances ... ... ... ... ... ... | 644,500 |
| Non-Effective Charges ... ... ... ... ... | 4,303,600 |
| Total ... ... ... | 17,879,500 |

Besides this, the outlay on stores, &c., for the construction of State Railways and Irrigation Works was £654,879 in 1900–1901, and is estimated at £866,000 in 1901–1902, and £1,742,300 in 1902–1903.

*Railways and Irrigation Works.*

On the 31st of March 1902 the length of Railways in India open for traffic was 25,529 miles, of which 460 were opened in 1901–1902. The total length sanctioned was 27,813 miles, of which 633 were sanctioned during that year. Tables XV. to XVII., pages 25 to 27.

The Expenditure on Railway Construction for which the Government undertakes financial responsibility or gives a direct guarantee amounted to £5,316,946 in 1900–1901, and is estimated at £6,202,200 in 1901–1902, and £7,420,900 in 1902-1903. This, however, does not include Expenditure by branch line Companies not in receipt of a direct guarantee, or by those whose transactions are outside the Government accounts, nor outlay on provincial and local lines; if these are added, the total expenditure becomes £5,566,821 in 1900–1901, £6,658,400 in 1901-1902, and £8,008,700 in 1902–1903.

The net return in India on the capital cost of the open lines was 4·71 per cent. in 1900–1901. The mode of calculating the capital cost is shown at page 130 of the Finance Accounts for 1900–1901.

In the Railway Revenue Account there was, in 1899–1900, a net receipt, for the first time, amounting to £76,756, after including in the charge £221,706 on account of the redemption of capital which is contained in the annuities issued for the purchase of guaranteed railways. In 1900–1901 there was a net receipt of £325,124, after charging £402,024 for redemption of capital. In the Revised Estimate for 1901–1902 it is anticipated that there will be a net receipt of £817,700, the payments in redemption of capital amounting to £590,100.

The Budget for 1902-1903 takes a less sanguine view of the traffic, which was somewhat abnormal in the previous year; and the net revenue is taken at £294,900, after redeeming capital to the amount of £610,200.

The Famine, which in many other respects was so disastrous, was favourable to the revenue from Irrigation, and in 1900–1901 and 1901–1902 the net receipts were £235,592 and £206,100 respectively. For 1902–1903 they are taken at only £74,300. The capital outlay on Irrigation Works, including sums spent from revenue, was £622,432 in 1900–1901, and is estimated at £628,700 in 1901–1902, and £780,900 in 1902–1903, the grant having been specially increased.

*Debt.*

Table XVIII., page 28.

In 1900–1901, a Loan of three crores of rupees (£2,000,000) was raised in India at 3½ per cent., at an average price of about 94 per cent., and £301,942 Temporary Debt was also incurred, while £95,197 of Permanent Debt was discharged. In England the Temporary Debt was increased by £500,000, Sterling Bills being issued to an amount of £5,500,000, at average rates varying from £3 6*s.* 2*d.* (June) to £3 17*s.* 8*d.* (December) per cent., while only £5,000,000 was discharged; and, owing to the expenditure in the relief of famine and the large amount of advances to the Native States, India 3 per cent. Stock to the amount of £3,000,000 was issued at the fixed price of £95 10*s.* per cent.

In 1901–1902 a Rupee Loan was raised in India of one crore (£666,700), at 3½ per cent., the average rate accepted being 97·3, and £94,000 Permanent and £301,900 Temporary Debt was discharged. In England a Loan of £3,000,000 India 3 per cent. Stock was offered, at the fixed price of 98 per cent., it being intended to apply a part of the proceeds to the discharge of £1,000,000 Temporary Debt, and to advances to Railway Companies; owing, however, to the small amount of subscriptions received, the Loan was withdrawn, £709,500 being allotted to those who wished to maintain their offers; and, subsequently, £1,300,000 of the Stock was sold, at prices varying from 98 to 99¼ per cent., and India Sterling Bills to the amount of £1,000,000 were discharged without being replaced. The remaining Sterling Bills, amounting to £4,000,000, were replaced by similar Bills, at average rates varying from £3 12*s.* 4*d.* per cent. in June, 1901, to £2 17*s.* 3½*d.* in March, 1902.

According to the Budget for 1902–3 a Loan of one crore and-a-half of rupees (£1,000,000) is to be raised in India; and in England it provided for the issue of £1,500,000 India Stock, mainly to discharge Great Indian Peninsula Railway Debentures. In May the Loan in England was raised in Three per cent. Stock, at an average price of £101 10*s.* 2*d.* per cent. The Budget also contemplates the replacement of all Sterling Bills falling due.

*Trade.*

The following figures show the Exports from, and Imports into, India, during the last three years :— Table XIX., pages 29 to 32.

| | 1899–1900. | 1900-1901. | 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| Exports of Merchandise ... ... ... ... | 72,722,215 | 71,842,277 | 83,016,571 |
| Imports „ ... ... ... ... | 50,202,987 | 53,929,726 | 59,161,613 |
| Net Exports of Merchandise ... ... .. | 22,519,228 | 17,912,551 | 23,854,958 |
| Net Imports of Gold ... ... ... ... ... | 6,293,734 | 561,423 | 1,291,760 |
| Net Imports of Silver ... ... ... .. ... | 2,384,465 | 6,338,155 | 4,975,223 |
| Net Imports of Treasure ... ... ... ... | 8,678,199 | 6,899,578 | 6,266,983 |
| Balance : Net Exports ..., ... ... ... ... | 13,841,029 | 11,012,973 | 17,587,975 |

The Exports of merchandise in 1901–1902 were more than in the previous year by £11,174,294, and the Imports by £5,231,887 ; so that there was an increase of £5,942,407 in the net Exports of merchandise. In the net Imports of treasure there was a reduction of £632,595, there being a diminution of £1,362,932 in the net Imports of silver, and an increase of £730,337 in those of gold. The surplus of Exports, on the whole, was £17,587,975, as compared with £11,012,973 in 1900–1901.

The transactions in treasure on account of the Government were very large in both 1900–1901 and 1901–1902, owing to the demand for rupees. Silver to the value of £5,391,011 was imported on Government account in the former year, and £808,694 in 1901-1902 ; and £4,482,242 and £1,999,668 of gold was exported in the two years, respectively.

*Gold Reserve Fund.*

In accordance with a recommendation made by the Indian Currency Committee, it was decided that, with effect from the 1st April, 1900, the net profit made by the coinage of rupees when needed for the purposes of the Government of India, should not be treated as revenue, but be held as a special reserve, and sent to England for investment in sterling securities. This profit amounted to £3,031,294 in 1900–1901, and £415,100 in 1901–1902. Of the total sum, £1,500,000 was shipped to England in gold, realising, after the deduction of expenses, £1,496,745 ; and £1,939,093 was remitted by the sale of bills on India towards the end of 1901–1902. The proceeds were applied from time to time to the purchase of Consols ; and, including the investment of the dividends as they accrued, the Gold Reserve Fund on the 31st of March, 1902, amounted to £3,667,294 of $2\frac{3}{4}$ per cent. Consolidated Stock.

*Assets and Liabilities.*

The statement of Assets and Liabilities contains only the figures which relate to capital, not those dealing with annual revenue and expenditure. In addition to sums due from corporations and railway companies and the cash balances, and the sterling securities held for the gold reserve fund, the assets comprise the values of the railways and irrigation works constructed or purchased by the State; but these values are taken as being identical with the total capital outlay upon each undertaking, as shown in the capital accounts in India ; they do not represent the commercial value of the undertakings, nor are they based upon the prices that it has been necessary to pay, in order to acquire those undertakings ; otherwise, the assets would, of course, appear much larger. The Table XX. page 33.

liabilities are the debt and capital obligations which the Secretary of State has already incurred, or which he has assumed the liability to incur; but they do not take account of the annuities by means of which the undertakings have been purchased, and which, being by law charged on the revenues of India, are shown in the statement of expenditure (against the earnings of the railways shown in the statement of revenue), and are not entered in the capital account.

On the 31st of March 1902 the assets were £227,249,000 and the liabilities £226,009,000.

*Burden of Taxation.*

Table XXI., page 33.

If the taxation proper be divided over the population of British India, without making any deduction on account of the portion derived from Salt, Excise, Customs, &c., which must fall on the inhabitants of the Native States, the burden of taxation per head in the Budget for 1902–1903 is 1*s.* 9¾*d.* If to this be added the amount of the Land Revenue, the average is raised to 3*s.* 3¼*d.*

GEORGE HAMILTON,
Secretary of State.

India Office,
25th June 1902.

# APPENDICES.

# APPENDICES.

## APPENDIX I.

Tables to which reference is made in the Explanatory Memorandum, the rupee being taken as equal to 16 pence.

### TABLE I.

### 1900–1901.—NET REVENUE.

COMPARISON of ACCOUNT with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *779,955* | + 223,280 | — | — *556,675* | Reduction owing to the Famine, chiefly in Bombay, Central Provinces, Madras, and the Punjab; improvement in Burma. |
| Forest ... ... ... ... | + 53,686 | + 54,266 | — | + 107,952 | Increase mainly in Burma and Bombay. |
| Tributes ... ... ... | — *34,121* | — *354* | — | — *34,475* | Reduction especially in Bombay, owing to the Famine. |
| Opium ... ... ... | + 528,311 | + 23 | — *171* | + 528,163 | Improvement in Bengal, the average price per chest being Rs. 1,361, instead of Rs. 1,200 as estimated, and the number of chests sold being increased by 900 owing to the larger amount in stock. |
| Salt ... ... ... ... | + 133,801 | — *4,778* | — | + 129,023 | Improvement in Northern India and Bombay. |
| Stamps ... ... ... | + 17,510 | + 57,176 | — | + 74,686 | Chiefly in the North-West Provinces. |
| Excise ... ... ... ... | + 74,231 | + 48,803 | — | + 123,034 | Increase especially in Madras, Bengal, North-West Provinces, and Burma; reduction in Bombay, owing to the Famine. |
| Provincial Rates ... ... | + 61 | — *49,387* | — | — *49,326* | Reduction principally in Bombay, the Central Provinces, and Bengal; improvement in Madras. |
| Customs ... ... ... | + 207,256 | + 5,448 | — | + 212,704 | Increased imports of sugar and countervailing duties. |
| Mint ... ... ... ... | — *190,670* | — | — *10,114* | — *200,784* | Lower receipts from coinage of dollars and copper (apart from the gain on coinage of rupees which is transferred to the Gold Reserve Fund), and increase of expenditure on temporary establishments. |
| Other heads ... ... ... | — *33,907* | — *6,134* | — *3,015* | — *43,056* | |
| Total ... ... | — *23,797* | + 328,343 | — *13,300* | + 291,246 | |

### TABLE II.

### 1900–1901.—NET EXPENDITURE.

COMPARISON of ACCOUNT with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *32,352* | + 14,836 | + 170,483 | + 152,967 | |
| Army: Effective ... ... | —*1,023,917* | — | — *217,176* | —*1,241,093* | Saving by the prolonged absence of troops in South Africa and China, by the consequent dislocation of the relief service, and diminished issue of furlough pay, and also by a fall in the prices of food in India. |
| Army: Non-Effective ... | — *7,307* | — | — *40,675* | — *47,982* | Partly due to a repayment on account of the previous year. |
| Carried forward ... | —*1,063,576* | + 14,836 | — *87,368* | —*1,136,108* | |

TABLE II—*continued.*

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Brought forward ... | —1,053,576 | + 14,836 | — 87,368 | —1,136,108 | |
| Collection of Revenue ... | — 33,228 | — 70,740 | — 3,821 | — 107,789 | Chiefly under Land Revenue (land records and survey), Forest, and Salt. |
| Post Office ... ... ... | — 54,682 | — 4,080 | — 3,380 | — 62,142 | Increase of Revenue, £36,656; reduction of Expenditure, £25,486. |
| Telegraph ... ... ... | — 96,044 | — | — 24,385 | — 120,429 | Increase of Revenue, £91,616, attributable partly to war news; reduction of Expenditure, £28,813, chiefly on capital account. |
| Railway Revenue Account | — 763,065 | — 2,826 | — 44,633 | — 810,524 | Revenue increased by £1,162,129, owing to better prospects, removal of plague restrictions, famine traffic, and China Expedition; Expenditure more by £351,605. |
| Irrigation ... ... ... | — 63,036 | — 66,298 | — 458 | — 129,792 | Increase of Revenue, especially on the Chenab and Jamrao Canals, and generally owing to the scanty fall of rain. |
| Famine Relief and Insurance | + 826,225 | — 45,983 | + 7,802 | + 788,044 | Increased charge for Famine Relief, £790,230, chiefly in the Central Provinces and Bombay; reduction of payment for Protective Irrigation Works, £2,186. |
| Civil Departments ... ... | — 142,579 | — 65,121 | + 24,146 | — 183,554 | Reduction in Political charges, £129,109, mainly through the subsidy of the Amir of Afghanistan being paid at irregular intervals; increase of £50,621 under Law and Justice, and of £22,682 on General Administration; reduction in other Departments, £127,748. |
| Civil Works ... ... ... | — 11,203 | — 102,483 | + 4,272 | — 109,414 | Reduction of Expenditure, £95,499, principally in the North-West Provinces and Burma; increase of Receipts, £13,915. |
| Construction of Provincial Railways. | — | — 86,022 | — | — 86,022 | Expenditure on the Mayavaram-Mutupet railway removed from this account, on the District Board of Tanjore raising debenture capital for its construction. |
| Other heads ... ... ... | — 43,894 | + 15,872 | + 25,906 | — 2,116 | |
| Provincial and Local Balances. | — | + 741,188 | — | + 741,188 | Mainly owing to special grants by the Government of India of £405,700 to Bombay, £221,200 to the Central Provinces, and £55,000 to the Punjab, which exceeded the amounts in the Budget by £298,500. |
| Total ... ... | —1,445,082 | + 328,343 | — 101,919 | —1,218,658 | |
| Coupling this improvement with the increase of the net Revenue shown in Table I., the Imperial position is, on the whole, better by £1,509,904. | +1,421,285 | — | + 88,619 | +1,509,904 | |

## TABLE III.

## 1900-1901.—NET REVENUE

### COMPARISON OF ACCOUNT with REVISED ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — 130,455 | — 44,720 | — | — 175,175 | Reduction especially in Bombay. |
| Customs ... ... ... | + 41,756 | + 1,748 | — | + 43,504 | Improvement in imports, chiefly of sugar and cotton goods. |
| Mint ... ... ... ... | — 39,370 | — | — 2,414 | — 41,784 | Increase of receipts £94,375, and of charges £136,159. |
| Other heads ... ... | — 28,828 | + 34,315 | + 514 | + 6,001 | |
| Total ... ... | — 156,897 | — 8,657 | — 1,900 | — 167,454 | |

## TABLE IV.

### 1900–1901.—NET EXPENDITURE.

### COMPARISON OF ACCOUNT with REVISED ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest | — *5,852* | — *13,264* | — *9,617* | — *28,733* | Reduction of charge in India £19,429, and in England £4,225; increase of receipts, £5,079. |
| Army: Effective | — *49,117* | — | + 84,424 | + 35,307 | Increased payments for Military stores. |
| Military Works | + 42,330 | — | + 2,057 | + 44,387 | Increased expenditure in India. |
| Collection of Revenue | — *8,828* | — *23,040* | — *1,721* | — *33,589* | Reduction under Land Revenue and Forests. |
| Telegraph | — *10,444* | — | — *20,585* | — *31,029* | Reduction of payments for the Indo-European Telegraph, and for stores for India. |
| Railway Revenue Account | — *166,865* | — *1,826* | — *233* | — *168,924* | Improvement in the receipts. |
| Irrigation | + 76,364 | — *3,798* | — *258* | + 72,308 | Diminution of revenue £57,981, and increase of charge £14,327. |
| Famine Relief and Insurance | — *81,875* | — *6,683* | — *98* | — *88,656* | General reduction in payments for relief, especially in Bombay. |
| Civil Works | — *20,003* | — *78,183* | — *1,528* | — *99,714* | Reduction in most Provinces, particularly Burma, the North-West Provinces, and Bengal. |
| Construction of Provincial Railways. | — | — *19,022* | — | — *19,022* | Removal of the transactions of the Mayavaram-Mutupet line to the head of Capital Accounts of Local Boards. |
| Other heads | + 16,108 | — *27,629* | — *32,860* | — *44,381* | |
| Provincial and Local Balances. | — | + 164,788 | — | + 164,788 | The provincial balances contributed to the expenditure less than had been expected, in Burma by £61,134, Madras £51,468, Punjab £25,606, North-West Provinces £23,760, Assam £11,479, India General £2,260, and Central Provinces £366; while Bombay spent more by £1,076, and Bengal £10,209. |
| Total | — *208,182* | — *8,657* | + 19,581 | — *197,258* | |
| Deducting from this the reduction in the net Revenue shown in Table III., the position of the Imperial Government is better by | + 51,285 | — | — *21,481* | + 29,804 | |

## TABLE V.

### 1901–1902.—NET REVENUE.

### COMPARISON of REVISED with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue | — *89,000* | + 396,200 | — | + 307,200 | Chiefly in Bombay. |
| Forest | — *31,900* | — *31,400* | — | — *63,300* | Large reduction in Burma. |
| Tributes | — *44,600* | — | — | — *44,600* | Postponement of collection in Bombay, owing to Famine in the Native States. |
| Opium | + 474,100 | + 100 | + 600 | + 474,800 | The average price of the sales at Calcutta exceeded the estimate by Rs. 197 a chest; but there was a reduction of 9,600 chests in the number passed for export at Bombay. |
| Salt | + 53,000 | + 7,100 | — | + 60,100 | Mainly in Bengal. |
| Stamps | + 42,800 | + 103,700 | — | + 146,500 | General progress, particularly in Bengal, the United Provinces, and Bombay. |
| Excise | + 72,200 | + 41,800 | — | + 114,000 | Chiefly in Madras and the United Provinces. |
| Provincial Rates | + 2,300 | + 19,900 | — | + 22,200 | Recovery in the Central Provinces. |
| Customs | + 623,100 | — *400* | — | + 622,700 | Increase in import duty, mainly on sugar, cotton manufactures, silver, and petroleum. |
| Assessed Taxes | + 36,300 | + 31,600 | — | + 67,900 | General improvement, especially in Bengal. |
| Mint | + 81,000 | — | + 2,900 | + 83,900 | Gain on coinage operations, including those for Native States, and of dollars and copper. |
| Miscellaneous | + 500 | + 21,700 | + 9,100 | + 31,300 | Mainly in Bengal, and in the Central Provinces where there are recoveries on account of Famine expenditure. |
| Other heads | + 37,200 | + 7,600 | — | + 44,800 | |
| Total | +1,257,000 | + 597,900 | + 12,600 | +1,867,500 | |

## TABLE VI.

## 1901-1902.—NET EXPENDITURE.

### COMPARISON of REVISED with BUDGET ESTIMATE.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *139,000* | — *21,400* | — *79,300* | — *239,700* | Reduction of charge £144,100, owing mainly to transfer from Ordinary to Public Works Debt. Increase of receipts £95,600, owing to interest on loans to Native States, and on the unusually large surplus cash balance of the Secretary of State. |
| Army: Effective ... ... | — *701,600* | — | — *369,100* | —*1,070,700* | Net reduction through the absence of troops in South Africa and China about £900,000, of which, however, a portion was allotted for various measures intended to promote the efficiency of the Army. These allotances were not fully spent, and there were further savings. On the other hand, the blockade of the Mahsud Waziris added £145,400, and the moiety of the bounty granted to European soldiers on extending service cost £202,900. |
| Army: Non-Effective ... | + 4,700 | — | — *55,300* | — *50,600* | Reduction in England, mainly due to a refund in respect of 1900-1901. |
| Collection of Revenue ... | — *44,200* | — *131,200* | + 1,000 | — *174,400* | Land Revenue £77,300, Forest £51,100, Salt £21,900, and other heads £24,100. |
| Railway Revenue Account... | — *936,700* | — *600* | — *45,200* | — *982,500* | Enhanced receipts, especially on the North-Western, Great Indian Peninsula, and Rajputana Malwa Railways. |
| Irrigation ... ... ... | — *103,900* | — *21,900* | + 700 | — *125,100* | Increase of receipts £89,100; reduction of charge £36,000, chiefly on minor works in Burma. |
| Famine Relief and Insurance | — *91,400* | + 14,000 | + 5,000 | — *72,400* | Reduction of payments for direct relief £117,900, principally in Bombay; increase in other payments £45,500, besides £72,400 for the net charge on account of the Bengal-Nagpur railway included in the Railway Revenue Account. |
| Police... ... .. ... | + 25,200 | — *117,400* | + 100 | — *92,100* | Largely due to the scheme for the substitution of military police for troops in the Southern Shan States not having yet been sanctioned. |
| Marine ... ... ... | + 36,900 | — *5,200* | + 14,900 | + 46,600 | Extensive alterations and repairs of Indian Marine vessels, and purchases of coal and stores. |
| Education ... ... ... | + 300 | — *50,500* | + 1,000 | — *49,200* | Estimates of the Local Governments were too high. |
| Medical ... ... ... | — *5,200* | — *106,500* | — *100* | — *111,800* | Estimates of the Local Governments were too high. |
| Political ... ... ... | — *110,600* | + 5,400 | + 5,400 | — *99,800* | Provision was made for the payment of arrears of the Amir of Afghanistan's subsidy, but he only drew the normal amount. |
| Scientific and Minor Departments. | — *39,600* | — *13,400* | + 6,800 | — *46,200* | Chiefly diminution of the charges for the Census. |
| Civil Works ... ... ... | — *16,100* | — *345,600* | + 7,500 | — *354,200* | The Local Governments have spent less than was intended, especially in Bengal, Burma, the United Provinces, Madras, and Bombay. |
| Provincial and Local Railways. | — *82,300* | — *15,700* | — | — *98,000* | Reduction of net charge through the sale to the Tanjore Local Board of the Government share in the Mayavaram-Mutupet railway. |
| Other heads... ... ... | — *131,400* | + 8,300 | + 139,100 | + 6,000 | |
| Provincial and Local Balances. | — | + 1,399,600 | — | + 1,399,600 | In the Budget it was expected that the Provincial Governments would meet from their balances £182,600 of the total expenditure. But, owing partly to special grants of about £267,000 made by the Government of India (to Bombay £130,000, Madras £67,000, Central Provinces £43,000, and to Punjab £27,000), and to the great improvement in the revenue, coupled with savings on the expenditure, it is now estimated that the Provincial Balances will be increased by £1,217,000. According to the Revised Estimate the balances will be higher than was estimated in Bombay by £328,600, Burma £250,500, Madras £250,300, Bengal £209,200, United Provinces of Agra and Oudh £149,500, Central Provinces £127,200, Punjab £90,900, and the new North-West Frontier Province £1,200, while India General is less by £900, and Assam by £6,900. |
| Total ... ... | —*2,334,900* | + 597,900 | — *377,500* | —*2,114,500* | |
| Combining this with the increase of the net Revenue shown in Table V., the Imperial position is better by | + 3,591,900 | — | + 390,100 | + 3,982,000 | |

## TABLE VII.

### 1902–1903.—NET REVENUE.

### COMPARISON OF BUDGET ESTIMATE FOR 1902–1903 WITH REVISED ESTIMATE FOR 1901–1902.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | + 212,300 | — *896,500* | — | — *684,200* | Arrears of land revenue arising from the Famine have been finally remitted to the extent of £1,321,500, of which £478,900 falls under this head in 1902–1903. The remainder of the decrease is caused chiefly by scarcity in Bombay and the Punjab. |
| Forest ... ... ... ... | + 54,800 | + 44,200 | — | + 99,000 | Improvement especially in Burma. |
| Opium ... ... ... | — *788,000* | — | — *2,000* | — *790,000* | Reduction of revenue £625,100, the average price of chests to be sold in Calcutta being estimated at Rs. 1,100, against Rs. 1,297 received in 1901-1902. Increase of charge £164,900, as the estimate is for a normal crop. |
| Customs ... ... ... | — *217,100* | + 600 | — | — *216,500* | Reduction on imports of sugar £97,300, silver £40,900, cotton manufactures £39,600, petroleum £33,300, and in other respects £5,400. |
| Mint ... ... ... ... | — *100,800* | — | + 7,800 | — *93,000* | Smaller gain on coinage £64,200; increased charge for coinage of rupees dated 1840 £46,700; other transactions better £17,900. |
| Exchange ... ... ... | — *65,000* | — | — | — *65,000* | The differences arises mainly on the transactions of the Madras and Southern Mahratta Railways. |
| Other heads ... ... | + 96,400 | — *115,500* | — *7,100* | — *26,200* | |
| Total ... ... | — *807,400* | — *967,200* | — *1,300* | —*1,775,900* | |

## TABLE VIII.

### 1902–1903.—NET EXPENDITURE.

### COMPARISON OF BUDGET ESTIMATE FOR 1902–1903 WITH REVISED ESTIMATE FOR 1901–1902.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *98,400* | — *7,100* | + 79,000 | — *26,500* | In India, charge reduced by £161,300 through transfer to Public Works portion of the debt, against which an increase of £87,100 is caused by the loan in 1901, savings banks deposits, &c.; addition of £31,300 to receipts, owing to recent large loans to Native States and cultivators. In England, charges increased by £34,000, and receipts estimated to be less by £45,000. |
| Army: Effective ... ... | +1,190,200 | — | + 332,700 | +1,522,900 | In India, charge increased £743,300 for full strength, £226,000 for additional 2*d.* a day to European soldiers, £91,700 in connection with the Durbar at Delhi, and despatch of native troops to England for the King's Coronation, and £23,200 otherwise. Receipts less by £106,000, owing to absence of special credits for South Africa and China contingents. In England there is an increase of £332,700, the capitation rate being based on the full strength, a large estimate for deferred pay being taken, and the furlough and transport arrangements being expected to resume normal conditions. |
| Carried forward .. | +1,091,800 | — *7,100* | + 411,700 | +1,496,400 | |

TABLE VIII.—*continued.*

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Brought forward ... | +1,091,800 | — *7,100* | + 411,700 | +1,496,400 | |
| Military Works ... ... | + 113,500 | — | — *16,900* | + 96,600 | Special grants have been made for water supply, fortifications, and mechanical punkah-pulling in barracks; and expenditure is also being incurred on the cordite, gun carriage, and small arms factories. |
| Collection of Revenue ... | + 147,600 | + 249,200 | + 6,000 | + 402,800 | General increase, principally under land revenue, especially in Madras, United Provinces, Bengal, and the Punjab and North-West Frontier Province, and under forest, chiefly in Burma. |
| Post Office ... ... ... | + 61,100 | + 7,900 | + 3,100 | + 72,100 | Mainly from revision of establishments, but partly due to a reduction in the rates of commission on money orders and in inland parcel rates. |
| Telegraph ... ... ... | + 108,200 | — | — *22,500* | + 85,700 | Reduction of the rates for foreign telegrams, and improved pay of signallers; in England the reduction is on the Indo-European Telegraph. |
| Railway Revenue Account | + 361,400 | + 7,900 | + 153,500 | + 522,800 | Net receipts in India less by £369,300, as the estimate does not anticipate a repetition of the very large traffic of 1901-1902, especially on the North-Western Railway. Net charges in England increased by £153,500, owing to additional capital raised by companies, East Indian, South Indian, Burma, Indian Midland, Bengal-Nagpur, &c. |
| Irrigation ... ... ... | + 125,900 | + 5,900 | — | + 131,800 | Net receipts from major works better by £113,000, mainly the Ganges, Chenab, and Sirhind canals; interest more £25,700; minor works more £219,100, including a special grant of £166,700 for village irrigation works. |
| Famine Relief and Insurance. | + 82,200 | — *14,500* | — *4,000* | + 63,700 | The estimate is in both cases for the normal grant of £1,000,000, but in the Budget the net charge for the Bengal-Nagpur Railway (which is included in the Railway Revenue Account) is taken as less by £63,700 than in 1901-1902, thereby increasing to that extent the amount shown under Famine Relief and Insurance. |
| Law and Justice ... ... | + 36,700 | + 89,800 | — *600* | + 125,900 | Increase in all provinces, especially Burma, towards meeting which special grants have been made of £38,000. |
| Police ... ... ... ... | + 41,100 | + 107,900 | — *100* | + 148,900 | Increase general, chiefly in Bengal and Burma. |
| Marine ... ... ... | — *21,600* | — *8,100* | — *54,600* | — *84,300* | In 1901 1902 there were exceptional repairs to vessels of the Royal Indian Marine; and the charge for stores in England is also much reduced in 1902-1903. |
| Education ... ... ... | + 3,100 | + 352,200 | — *1,000* | + 354,300 | Increase in all provinces, chiefly Bengal, Madras, Bombay, and the United Provinces; the Government of India have for this purpose made special grants amounting to £289,300. |
| Medical ... ... ... | + 17,300 | + 136,400 | — *700* | + 153,000 | General increase, particularly in Madras; special grants of £27,400 have been made towards meeting it. |
| Political ... ... ... | + 203,600 | — *4,200* | + 22,600 | + 222,000 | The expenses connected with the Delhi durbar are estimated at £260,000, of which £176,700 is under this head; and those for the reception of Indian Chiefs attending the King's Coronation, and the visit of Native troops to England, at £48,000 (besides £91,700 under Army). In the Revised Estimate provision was made for the payment of arrears of the subsidy of the Amir of Afghanistan. |
| Other Civil Departments ... | — *5,000* | + 41,600 | — *11,600* | + 25,000 | |
| Civil Works ... ... ... | + 57,400 | + 573,900 | — *7,000* | + 624,300 | The expenditure is largely increased in every province except Assam, the Imperial Government having made special grants amounting to £363,600. About £33,000 is provided for houses and offices at the headquarters of the North-West Frontier Province. |
| Carried forward ... | +2,424,300 | +1,538,800 | + 477,900 | +4,441,000 | |

TABLE VIII.—*continued.*

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Brought forward ... | +2,424,300 | +1,538,800 | + 477,900 | +4,441,000 | |
| Construction of Provincial and Local Railways. | + 82,300 | + 60,100 | — | + 142,400 | Expenditure on the extension of the Mayavaram-Mutupet railway. |
| Other heads... ... ... | — *1,100* | + 19,000 | + 43,100 | + 61,000 | |
| Provincial and Local Balances. | — | — *2,585,100* | — | — *2,585,100* | In the Revised Estimate it was expected that the Provincial Governments would spend less than their grants by £1,217,000, while in the Budget it is anticipated that they will draw £1,368,100 from their balances to meet their expenditure; so that the payments by the Imperial to the Provincial Governments are estimated to be less by £2,585,100. The difference arises from a reduction in Bombay £697,300, Madras £590,600, Burma £415,500, Punjab £262,900, Central Provinces £244,700, Bengal £242,900, United Provinces £134,400, North-West Frontier Province £3,500, and India General £2,100, while Assam expects an improvement of £8,800. |
| Total ... .. | + 2,505,500 | — *967,200* | + 521,000 | + 2,059,300 | |
| Combining this with the reduction of the net Revenue shown in Table VII., the Imperial position is worse by ... ... ... ... | — *3,312,900* | — | — *522,300* | — *3,835,200* | |

TABLE IX.

1899–1903.—NET REVENUE.

BUDGET FOR 1902–1903 COMPARED WITH ACCOUNT FOR 1899–1900.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Land Revenue ... ... | — *105,473* | + 691,248 | — | + 585,775 | Improvement chiefly in Madras and Burma. |
| Forest ... ... ... | + 32,638 | + 22,277 | — | + 54,915 | Increase especially in the Central Provinces. |
| Opium ... ... ... | — *216,610* | + 15 | — *1,994* | — *218,589* | Reduction in estimated price of sales at Calcutta from 1,221 to 1,100 rupees per chest; number of chests sold increased by 6,300; reduction of chests passed for export from Bombay 9,092. |
| Salt ... ... ... ... | + 136,561 | + 1,364 | — | + 137,925 | General improvement. |
| Stamps ... ... ... | + 70,739 | + 144,341 | — | + 215,080 | Increase chiefly in Bengal and the United Provinces. |
| Excise ... ... ... | + 233,214 | + 28,847 | — | + 262,061 | Increase principally in Bengal, the United Provinces, and Madras. |
| Provincial Rates ... ... | + 3,797 | + 231,845 | — | + 235,642 | General improvement, especially in Madras, Bombay, the Punjab, and the Central Provinces. |
| Customs ... ... ... | + 456,138 | + 2,467 | — | + 458,605 | Import duty more on sugar, ordinary £87,200, countervailing £103,217, on cotton goods £53,144, other manufactures £66,577, petroleum £55,200, metals £32,113; other net receipts £61,154. |
| Assessed Taxes ... ... | + 36,321 | + 28,250 | — | + 64,571 | Normal increase. |
| Mint ... ... ... ... | — *330,765* | — | — *3,518* | — *334,283* | Less receipts £278,891, mainly owing to the absence of gain on coinage of rupees. Increased charge £55,392, of which £46,700 is the loss on re-coining the 1840 rupees. |
| Miscellaneous ... ... | + 2,285 | — *128,431* | + 17,364 | — *108,782* | Reduction largely due to temporary loans in Bombay treated as irrecoverable. |
| Exchange ... ... ... | + 60,649 | — | — | + 60,649 | In 1899–1900 there was a charge of £62,008 on the capital transactions of the Burma Railway. |
| Other heads ... ... ... | + 1,474 | + 12,559 | — | + 14,033 | |
| Total ... ... | + 380,968 | + 1,034,782 | + 11,852 | + 1,427,602 | |

## TABLE X.

## 1899-1903.—NET EXPENDITURE.

### BUDGET FOR 1902-1903 COMPARED WITH ACCOUNT FOR 1899-1900.

| | India. | | England. | Total. | Remarks. |
|---|---|---|---|---|---|
| | Imperial. | Provincial and Local. | | | |
| | £ | £ | £ | £ | |
| Interest ... ... ... | — *362,022* | + 6,661 | + 163,978 | — *191,383* | Reduction in India in consequence of the total borrowed being less than the amount transferred from the Ordinary to the Public Works portion of the debt, on account of the capital outlay. Increase of charge in England £144,644, and reduction of receipts £19,334. |
| Army: Effective ... ... | +1,678,395 | — | + 956,504 | +2,634,899 | The increase in India occurs chiefly in pay, supply and transport, ordnance, and medical services, and from the addition of officers to native regiments and various departments. In England the increase is on ordnance stores. |
| Military Works ... ... | + 170,000 | — | — *13,682* | + 156,318 | Cordite, gun carriage, and small arms factories, and other improvements, for which a special grant of £219,000 is included in the Budget. |
| Collection of Revenue ... | + 176,964 | + 367,126 | — *8,229* | + 535,861 | Chiefly in Land Revenue, Forest, and Excise. |
| Post Office ... ... ... | + 83,680 | + 14,353 | + 4,935 | + 102,968 | Increase of expenditure £171,753, and of revenue £68,785. |
| Telegraph ... ... ... | + 100,659 | — | + 119,032 | + 219,691 | Increase of net charges in India £100,659, and in England £119,032 for stores. |
| Railway Revenue Account | — *890,301* | + 19,284 | + 652,873 | — *218,144* | Increase of net receipts £1,107,659, and of expenditure £889,515. Of the increase in England £350,972 is due to the purchase of the Great Indian Peninsula Railway. |
| Irrigation ... ... ... | — *50,044* | + 111,766 | + 365 | + 62,087 | Increase of expenditure £358,925, and of revenue £296,838. |
| Famine Relief and Insurance | —*1,075,159* | — *29,672* | — *2,717* | —*1,107,548* | Diminished charge for relief of famine £1,651,718; increase for protective irrigation works £69,970; and for avoidance of debt £474,200. |
| Civil Departments ... ... | + 488,315 | + 919,921 | — *141,680* | +1,266,556 | Increase in Education £383,507, Law and Justice £274,338, Police £241,994, Political £180,961, Minor Departments £142,466, Medical £84,765, and reduction in other Departments £41,478. |
| Superannuation ... ... | + 11,202 | + 55,466 | + 51,224 | + 117,892 | Increase in India £66,668, and in England £51,224. |
| Civil Works ... ... ... | + 238,299 | + 627,888 | + 7,423 | + 893,610 | General increase, except in Assam. The Imperial Government has made a special grant of £363,600, and the Local Governments are spending freely from their balances, in 1902-03 |
| Provincial and Local Railways. | — | + 85,244 | — | + 85,244 | Mayavaram-Mutupet Railway. |
| Other heads ... ... ... | — *22,294* | + 18,625 | — *27,977* | — *31,646* | |
| Provincial and Local Balances. | — | —*1,161,880* | — | —*1,161,880* | Compared with 1899-1900, the Provincial Governments have budgeted to spend from their balances more by £1,161,880; namely, Burma £518,810, Bengal £243,110, United Provinces £216,180, Madras £135,570, Bombay £89,010, Central Provinces £45,250, North-West Frontier Province £2,270, and India General £70, while the Punjab estimates for an expenditure smaller by £26,960, and Assam by £61,430. |
| Total ... ... | + 567,694 | +1,034,782 | +1,762,049 | +3,364,525 | |
| Setting against this the increase of net Revenue shown in Table IX., the Imperial position is worse by ... ... ... ... | — *186,726* | — | —*1,750,197* | —*1,936,923* | |

TABLE XI.

SUMMARY of FINANCIAL POSITION of the last Three Years.

| Net Revenue and Expenditure. | Account, 1899–1900. | Account, 1900–1901. | Revised Estimate, 1901–1902. | Budget, 1902–1903. | Increase or Decrease in 1902-1903 compared with 1899-1900. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Net Revenue ... ... ... ... ... ... | 40,986,698 | 42,342,746 | 44,190,200 | 42,414,300 | + 1,427,602 |
| Net Expenditure : | | | | | |
| India : Imperial ... ... ... ... ... | 7,504,306 | 8,415,618 | 5,566,500 | 8,072,000 | + 567,694 |
| „ Provincial and Local ... ... ... | 14,617,518 | 15,310,643 | 16,619,500 | 15,652,300 | + 1,034,782 |
| England ... ... ... ... ... ... | 16,090,251 | 16,946,281 | 17,331,300 | 17,852,300 | + 1,762,049 |
| Total of Net Expenditure ... ... | 38,212,075 | 40,672,542 | 39,517,300 | 41,576,600 | + 3,364,525 |
| Surplus (+) ... ... ... ... ... ... | + 2,774,623 | + 1,670,204 | + 4,672,900 | + 837,700 | — *1,936,923* |

In the following figures, which combine Revenue and Expenditure, + denotes better and — worse than in 1899–1900 :—

| Net Revenue and Expenditure. | Account, 1900–1901. | Revised Estimate, 1901–1902. | Budget, 1902–1903. |
|---|---|---|---|
| *Net Revenue.* | £ | £ | £ |
| Land Revenue ... ... ... ... ... | + 310,701 | + 1,269,975 | + 585,775 |
| Opium ... ... ... ... ... ... ... | + 642,074 | + 571,411 | — *218,589* |
| Salt ... ... ... ... ... ... ... | + 136,148 | + 159,725 | + 137,925 |
| Stamps ... ... ... ... ... ... | + 78,866 | + 231,280 | + 215,080 |
| Excise ... ... ... ... ... ... ... | + 82,095 | + 220,561 | + 262,061 |
| Provincial Rates ... ... ... ... | + 64,016 | + 246,042 | + 235,642 |
| Customs ... ... ... ... .. ... | + 215,609 | + 675,105 | + 458,605 |
| Mint ... ... ... ... ... ... ... | — *269,067* | — *241,283* | — *334,283* |
| Other heads ... ... ... ... ... ... | + 95,606 | + 70,686 | + 85,386 |
| | + 1,356,048 | + 3,203,502 | + 1,427,602 |
| *Net Expenditure.* | | | |
| Interest ... ... ... ... ... ... | — *145,184* | + 164,883 | + 191,383 |
| Army : Effective ... ... ... ... ... | — *134,806* | — *1,111,999* | — *2,634,899* |
| Military Works ... ... .. ... ... | + 47,731 | — *59,718* | — *156,318* |
| Collection of Revenue ... ... ... ... | — *85,872* | — *133,061* | — *535,861* |
| Post Office ... ... ... ... .. ... | + 8,874 | — *30,868* | — *102,968* |
| Telegraph ... ... ... ... ... ... | + 7,238 | — *133,991* | — *219,691* |
| Railway Revenue Account... ... ... ... | + 248,368 | + 740,944 | + 218,144 |
| Irrigation ... ... ... ... ... ... | + 99,205 | + 69,713 | — *62,087* |
| Civil Departments ... ... ... ... ... | — *131,002* | — *321,756* | — *1,266,556* |
| Superannuation ... ... ... ... ... | — *17,480* | — *76,692* | — *117,892* |
| Famine Relief and Insurance ... ... ... | — *2,057,496* | + 1,171,248 | + 1,107,548 |
| Civil Works ... ... ... ... ... ... | + 28,104 | — *269,310* | — *893,610* |
| Other heads ... ... ... ... ... ... | + 68,661 | + 108,602 | — *53,598* |
| Provincial and Local Balances ... ... ... | — *396,808* | — *1,423,220* | + 1,161,880 |
| | — *2,460,467* | — *1,305,225* | — *3,364,525* |
| Total as compared with 1899–1900 | — *1,104,419* | + 1,898,277 | — *1,936,923* |

## TABLE XII.

STATEMENT showing the DISPOSAL of the PROVISION made in 1877-78 for FAMINE RELIEF and INSURANCE.

[*Rupee Figures are converted into Sterling at* 15 *to the* £.]

| Years. | Revenue provided by Measures of 1877-78. | Disposal of the Revenue provided. | | | | | | | Balance on the Year. | | Balance at Credit from the Commencement of the Scheme to the End of the Year. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Expenditure on Famine Relief. | | Expenditure on Protective Works, including Net Charge for Inland Midland and Bengal-Nagpur Railways. | | Amount applied in Reduction of Debt. | | Total Expenditure. | | | |
| | | In India at Rs. 15=£1. | In England £. | In India at Rs. 15=£1. | In England £. | In India at Rs. 15=£1. | In England £. | | Credit. | Debit. | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| 1878-79 - | 1,000,000 | 208,549 | 597 | — | — | — | — | 209,146 | 790,854 | — | 790,854 |
| 1879-80 - | 1,000,000 | 69,098 | 343 | — | — | — | — | 69,441 | 930,559 | — | 1,721,413 |
| 1880-81 - | 1,000,000 | 21,759 | 1,831 | — | — | — | — | 23,590 | 976,410 | — | 2,697,823 |
| 1881-82 - | 1,000,000 | 23,123 | 165 | 545,235 | — | 116,035 | — | 684,558 | 315,442 | — | 3,013,265 |
| 1882-83 - | 1,000,000 | 14,735 | — | 86,876 | — | 385,094 | — | 486,705 | 513,295 | — | 3,526,560 |
| 1883-84 - | 1,000,000 | 6,064 | 89 | 621,626 | 26 | 6,243 | 1,001,393† | 1,635,441 | — | 635,441 | 2,891,119 |
| 1884-85 - | 1,000,000 | 4,900 | — | 799,669 | — | 1,747 | — | 806,316 | 193,684 | — | 3,084,803 |
| 1885-86 - | 1,000,000 | 27,130 | — | 517,205 | 22,263 | 100 | — | 566,698 | 433,302 | — | 3,518,105 |
| 1886-87 - | 1,000,000 | 694 | — | 205,319 | 110,323 | — | — | 316,336 | 683,664 | — | 4,201,769 |
| 1887-88 - | 1,000,000 | 268 | — | 60,671 | 200,815 | — | — | 261,754 | 738,246 | — | 4,940,015 |
| 1888-89 - | 1,000,000 | 5,199 | — | 59,968 | 331,586 | — | — | 396,753 | 603,247 | — | 5,543,262 |
| 1889-90 - | 1,000,000 | 45,525 | — | *—39,135** | 408,745 | — | — | 415,135 | 584,865 | — | 6,128,127 |
| 1890-91 - | 1,000,000 | 3,719 | — | *—45,643** | 471,231 | — | — | 429,307 | 570,693 | — | 6,698,820 |
| 1891-92 - | 1,000,000 | 15,615 | — | 51,284 | 500,245 | — | — | 567,144 | 432,856 | — | 7,131,676 |
| 1892-93 - | 1,000,000 | 47,227 | — | 408,728 | 509,524 | — | — | 965,479 | 34,521 | — | 7,166,197 |
| 1893-94 - | 1,000,000 | 331 | — | 425,677 | 515,531 | — | — | 941,539 | 58,461 | — | 7,224,658 |
| 1894-95 - | 1,000,000 | 6,839 | — | 31,648 | 514,344 | — | — | 552,831 | 447,169 | — | 7,671,827 |
| 1895-96 - | 1,000,000 | 12,201 | — | 60,051 | 506,670 | — | — | 578,922 | 421,078 | — | 8,092,905 |
| 1896-97 - | 1,000,000 | 1,377,094 | 8,360 | *—245,431** | 514,099 | — | — | 1,654,122 | — | 654,122 | 7,438,783 |
| 1897-98 - | 1,000,000 | 3,548,592 | 1,740 | *—285,445** | 523,717 | — | — | 3,788,604 | — | 2,788,604 | 4,650,179 |
| 1898-99 - | 1,000,000 | 26,702 | 1 | 141,471 | 534,280 | — | — | 702,454 | 297,546 | — | 4,947,725 |
| 1899-1900- | 1,000,000 | 2,071,201 | 3,717 | *—195,213** | 248,742 | — | — | 2,128,447 | — | 1,128,447 | 3,819,278 |
| 1900-01 - | 1,000,000 | 4,117,428 | 7,802 | *—277,907** | 318,544 | — | — | 4,165,867 | — | 3,165,867 | 653,411 |
| 1901-02‡ - | 1,000,000 | 556,000 | 200 | *—193,500** | 333,300 | — | — | 696,000 | 304,000 | — | 957,411 |
| 1902-03‡ - | 1,000,000 | 423,200 | — | *—239,700** | 342,300 | — | — | 525,800 | 474,200 | — | 1,431,611 |
| Total of 25 years | 25,000,000 | 12,633,193 | 24,845 | 2,493,454 | 6,906,285 | 509,219 | 1,001,393 | 23,568,389 | 9,804,092 | 8,372,481 | 1,431,611 |

* In these years the net receipts on the Indian Midland and Bengal Nagpur Railways exceeded the charges for other protective works in India.

† In 1882-83 a remittance of Rs. 12,277,000 was made to England, realising 1,001,393*l.*, by means of which 993,584*l.* of sterling debt was discharged in 1883-84.

‡ Estimates.

## TABLE XIII.

### EXCHANGE.

From 1884-85 to 1898-99 the Accounts were so prepared as to bring the English transactions into tens of rupees by adding the Exchange, and combining the result with the Indian transactions. As sovereigns had been declared legal tender in India, and are at present interchangeable with rupees at the rate of 1 to 15 (equal to 16*d.* per rupee), it was decided that in the Accounts, with effect from the 1st of April, 1899, the Indian transactions should be converted into pounds at that rate, and the sterling transactions be added thereto, the result being given in pounds. But there will almost always be some addition or subtraction to be made on account of Exchange, owing to the extreme improbability that the remittances for the whole year will be effected at *exactly* 16*d.* per rupee, and to engagements to remit various sums at specified rates. There are also charges incurred in India for the increase of the pay of the European soldiers in India owing to the fall in Exchange, and for compensation to civil and military officers. In the following table the receipt (+) or charge (—) due to these several causes, during recent years, is shewn.

| Years. | Amount required to defray Net Sterling Expenditure at | | Difference between columns (2) and (3), being Exchange on Net Sterling Expenditure. | | Exchange on Remittance Account. | Total of columns (5) and (6). | Other Charges for Exchange. | | Grand Total (7) + (8) + (9). |
|---|---|---|---|---|---|---|---|---|---|
| | Average drawing rate. | Rupees 15 for £1. | | | | | Soldiers' Pay (approximate.) | Compensation to civil and military Officers. | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9)* | (10) |
| | Rupees. | Rupees. | Rupees. | £. at rupees 15 = £1. | £ | £ | £ | £ | £ |
| 1888-89 .. .. | 214,701,880 | 219,788,850 | + 5,086,970 | + 339,132 | + 634,295 | + 973,427 | — *344,667* | — | + 628,760 |
| 1889-90 .. .. | 210,259,220 | 217,697,320 | + 7,438,100 | + 495,874 | + 257,829 | + 753,703 | — *421,267* | — | + 332,436 |
| 1890-91 .. .. | 201,359,210 | 227,652,990 | + 26,293,780 | + 1,752,919 | + 52,132 | + 1,805,051 | — *391,467* | — | + 1,413,584 |
| 1891-92 .. .. | 225,419,890 | 235,751,700 | + 10,331,810 | + 688,787 | + 21,019 | + 709,806 | — *271,467* | — | + 438,339 |
| 1892-93 .. .. | 258,090,840 | 241,714,620 | — *16,376,220* | — *1,091,748* | + 13,124 | — *1,078,624* | — *408,133* | — | — *1,486,757* |
| 1893-94 .. .. | 257,929,380 | 234,500,420 | — *23,428,960* | — *1,561,930* | + 71,280 | — *1,490,650* | — *568,133* | + *412,312* | — *2,471,095* |
| 1894-95 .. .. | 284,030,500 | 232,559,730 | — *51,470,770* | — *3,431,384* | + 151,783 | — *3,279,601* | — *756,200* | + *826,183* | — *4,861,984* |
| 1895-96 .. .. | 270,651,760 | 230,699,300 | — *39,952,460* | — *2,663,497* | + 118,871 | — *2,544,626* | — *770,933* | + *885,088* | — *4,200,647* |
| 1896-97 .. .. | 256,909,850 | 232,030,930 | — *24,878,920* | — *1,658,594* | + 96,155 | — *1,562,439* | — *735,467* | + *623,451* | — *2,921,357* |
| 1897-98 .. .. | 250,171,070 | 240,069,010 | — *10,102,060* | — *673,470* | + 29,313 | — *644,157* | — *605,267* | — *457,243* | — *1,706,667* |
| 1898-99 .. .. | 241,234,330 | 240,909,540 | — *324,790* | — *21,653* | + 50,281 | + 28,628 | — *438,900* | — *319,860* | — *730,132* |
| 1899-1900 .. | 240,920,722 | 241,939,545 | + 1,018,823 | + 67,922 | — *148,871* | — *80,949* | — *333,300* | — *321,958* | — *736,207* |
| 1900-1901 .. | 255,169,103 | 254,743,215 | — *425,888* | — *28,392* | — *3,457* | — *31,849* | — *307,700* | — *306,729* | — *646,278* |
| 1901-1902 (Revised Estimate). | 260,497,000 | 260,358,000 | — *139,000* | — *9,300* | + 53,900 | + 44,600 | — *307,700* | — *302,600* | — *565,700* |
| 1902-03 (Budget). | 268,192,500 | 268,192,500 | — | — | — *20,300* | — *20,300* | — *358,900* | — *335,300* | — *714,500* |

* Of the Exchange Compensation, the following amounts were borne by the Provincial Governments, and did not affect the Imperial position:—1893-4, £151,673; 1894-5, £286,469; 1895-6, £302,097; 1896-7, £214,805; 1897-8, £163,073; 1898-9, £112,633; 1899-1900 £112,751; 1900-1901 £110,404; (Revised) 1901-1902, £109,500; (Budget) 1902-1903, £114,300.

## TABLE XIV.

### HOME CHARGES.

The following is an analysis of the net Expenditure in England charged on the Revenues of the year :—

| Net Expenditure. | Account, 1900-1901. | Revised Estimate, 1901-1902. | Budget, 1902-1903. |
|---|---|---|---|
| | £ | £ | £ |
| Interest and Management of Debt (excluding Interest charged in Railway Revenue Account) .. .. .. .. .. .. .. .. | 3,092,978 | 2,978,600 | 3,053,600 |
| Railway Revenue Account .. .. .. .. .. .. .. | 6,144,067 | 6,411,900 | 6,565,400 |
| Civil Administration: Payments on account of Departments in India, passage, outfit, &c. .. | 42,976 | 41,300 | 26,900 |
| Postal Subsidy .. .. .. .. .. .. .. .. | 53,667 | 52,000 | 52,000 |
| Telegraph: Red Sea Company's Annuity .. .. .. .. .. | 18,027 | 18,000 | 18,000 |
| „ Indo-European .. .. .. .. .. .. | 30,658 | 114,100 | 87,200 |
| „ Zanzibar-Mauritius .. .. .. .. .. .. | 10,000 | — | — |
| Public Works: Civil Engineering College .. .. .. .. .. | 8,109 | 13,900 | 8,400 |
| „ Other Charges .. .. .. .. .. .. | 1,771 | 1,800 | 1,600 |
| Marine: His Majesty's ships in Indian Seas .. .. .. .. | 100,061 | 107,400 | 105,000 |
| „ Indian Government Defence Vessels .. . .. .. | 85,250 | 62,400 | 61,600 |
| „ Other Charges .. .. .. .. .. .. .. | 1,803 | 5,000 | 5,000 |
| India Civil Service: Allowances to Candidates, Examinations, &c. .. | 7,889 | 8,000 | 7,600 |
| Lunatics: Maintenance .. .. .. .. .. .. | 3,120 | 3,000 | 2,900 |
| Political Charges: Persian Mission and Minor Consulates .. .. | 10,065 | 6,900 | 6,000 |
| „ Diplomatic and Consular Establishments in China .. | 12,500 | — | — |
| „ Pensions: Territorial and Political .. .. .. | 20,805 | 10,700 | 10,700 |
| „ Other Charges .. .. .. .. .. .. | 2,003 | 5,000 | 28,500 |
| India Office: Salaries of Establishment .. .. . .. .. | 129,259 | 130,700 | 130,600 |
| „ Auditor's Department .. .. .. .. .. | 7,009 | 7,400 | 7,400 |
| „ Store Department .. .. .. . .. .. | 23,871 | 23,300 | 23,800 |
| „ Stationery, Postage, Telegrams, and other Charges .. .. | 22,402 | 13,600 | 21,500 |
| Army, Effective: Home Charges of British Forces serving in India (including after 1900-1901 receipt on account of Aden) .. .. | 700,944 | 366,600 | 674,500 |
| „ „ Troop Service and Transport (including after 1900-1901 receipt from War Office) .. .. .. .. .. | 103,389 | 65,000 | 139,000 |
| „ „ Other Charges .. .. .. .. .. .. | 20,580 | 23,100 | 42,000 |
| Stores: Civil and Public Works . .. .. | 246,228 | 271,600 | 235,700 |
| „ Telegraph .. .. .. .. .. .. .. .. | 152,423 | 172,300 | 175,000 |
| „ Marine .. .. .. .. .. .. .. .. | 164,909 | 128,700 | 77,300 |
| „ Military .. .. .. .. .. .. .. .. | 980,530 | 1,440,700 | 1,348,600 |
| „ Miscellaneous Charges .. .. .. .. .. .. | 11,170 | 10,000 | 10,000 |
| Furlough: Civil and Marine .. .. .. .. .. .. .. | 250,864 | 257,500 | 257,500 |
| „ Military .. .. .. .. .. .. .. .. | 232,781 | 302,000 | 326,000 |
| „ Telegraph and Public Works .. .. .. .. .. | 55,982 | 56,000 | 61,000 |
| Non-Effective Charges: Civil and Marine .. .. .. .. .. | 1,272,763 | 1,307,100 | 1,325,700 |
| „ Military .. .. .. .. .. . .. | 2,962,028 | 2,941,600 | 2,977,900 |
| Total .. .. .. .. .. .. .. | 16,982,881 | 17,357,200 | 17,879,500 |

After allowing for the grant of £257,000 by the Imperial Government, in consequence of the report of the Royal Commission on Indian Expenditure, there is an increase in the Budget for 1902–1903, as compared with the Account for 1900–1901, of £291,340 in Stores, which occurs especially in those for the Army, of £421,333 in the Railway Revenue Account, of £104,873 in the Furlough Pay; of £99,396 for Army Services; and of £32,614 in other payments; so that the total increase in the net sterling Expenditure is £896,619.

The Expenditure in England not charged on the Revenues of the year, according to the Account and Estimates, is as follows :—

| Expenditure. | Account, 1900-1901. | Revised Estimate, 1901-1902. | Budget, 1902-1903. |
|---|---|---|---|
| | £ | £ | £ |
| Capital outlay on construction of State Railways .. .. .. .. | 647,002 | 859,000 | 1,737,000 |
| „ on Irrigation Works .. .. .. .. .. .. | 7,877 | 7,000 | 5,300 |
| Total .. .. .. .. | 654,879 | 866,000 | 1,742,300 |

## TABLE XV.

## RAILWAYS.

Length of Railways in India sanctioned on 31st March 1902 ... 27,813 miles.
" " opened for traffic " " ... 25,529 "

| *Length opened in* 1901–1902. | Miles. | *Additional Length sanctioned in* 1901–1902. | Miles. |
|---|---|---|---|
| Jodhpur-Bikaner ... ... ... ... | 88 | Rewari-Phulera Chord ... ... ... | 133 |
| Ludhiana-Dhuri-Jakhal ... ... ... | 80 | Allahabad-Fyzabad ... ... ... ... | 95 |
| Shoranur-Cochin ... ... ... ... | 65 | Azikhal-Mangalore ... ... ... ... | 78 |
| Burma ... ... ... ... ... | 54 | Bengal-Nagpur : Branches... ... ... | 62 |
| Madras : Calicut to Tellicherry ... ... | 43 | Gwalior to Sabulgarh ... ... ... | 56 |
| Vizapur-Kalol ... ... ... ... | 30 | Jech Doab ... ... ... ... ... | 51 |
| Nanpada-Parlakimedi ... ... ... | 25 | Noakhali ... ... ... ... ... | 39 |
| Petlad-Cambay ... ... ... ... | 19 | Sabarmati-Dholka ... ... ... ... | 34 |
| Other lines ... ... ... ... ... | 56 | Ballia to Ghazipur ... ... ... ... | 31 |
| | | Barsi to Tadwala ... ... ... ... | 28 |
| | | Other lines ... ... ... ... ... | 26 |
| Total ... ... | 460 | Total ... ... | 633 |

*Results of Working the Railways.*

Including Capital Expenditure on Steam-boat Service and Suspense Account, but excluding other indirect charges, the following are the general results of working the Railways for the last three calendar years :—

| | 1899. | 1900. | 1901. |
|---|---|---|---|
| Miles open at end of year ... ... | 23,354 | 24,633 | 25,215 |
| Capital outlay at end of year £ | 190,562,007 | 214,212,454 | 219,483,419 |
| Average cost per open mile " | 8,160 | 8,696 | 8,704 |
| Number of passengers carried ... | 162,543,195 | 174,076,829 | 195,420,555 |
| Number of tons of goods carried ... | 40,465,859 | 41,478,542 | 44,186,874 |
| Gross receipts ... ... £ | 19,581,208 | 21,035,191 | 22,143,785 |
| Working expenses ... " | 9,317,842 | 10,032,608 | 10,491,530 |
| Net receipts ... ... " | 10,263,366 | 11,002,583 | 11,652,255 |
| Percentage of net receipts on capital cost ... ... ... ... | 5·39 | 5·14 | 5·31 |

For the official years, the Receipts and Expenditure are as follows :—

| Railway Revenue Account. | Account, 1900–1901. | Revised Estimate, 1901–1902. | Budget, 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Receipts ... ... ... ... | 18,293,629 | 20,178,100 | 19,949,400 |
| Expenditure ... ... ... | 17,968,505 | 19,360,400 | 19,654,500 |
| **Net Receipt ...** | **325,124** | **817,700** | **294,900** |

This result is arrived at after charging in the Railway Revenue Account the following sums on account of the redemption of Capital which is included in the annuities issued for the purchase of guaranteed railways :—

| | Redemption of Capital. £ |
|---|---|
| Account, 1900–1901 ... ... ... ... ... ... | 402,024 |
| Revised Estimate, 1901–1902 ... ... ... ... ... | 590,100 |
| Budget, 1902–1903 ... ... ... ... ... ... | 610,200 |

## TABLE XVI.

The following statement shows the Capital Outlay at the charge of the principal Railways on the 31st of March, 1901, with the net receipts, and the percentage of net receipts on the outlay :—

| Classes of Railways. | Names of Railways. | Capital at Charge, March 31st, 1901. | Net Receipts, 1900-1901. | Percentage of Net Receipts on Capital Outlay. |
|---|---|---|---|---|
| | | £ | £ | |
| Guaranteed ... | Bombay, Baroda, and Central India... | 10,348,872 | 599,048 | 5·79 |
| | Madras ... ... ... ... ... | 11,469,895 | 392,082 | 3·42 |
| State ... ... | East Indian ... ... ... ... | 37,661,327 | 3,023,408 | 8·02 |
| | Rajputana—Malwa ... ... ... | 10,175,933 | 1,016,206 | 9·99 |
| | Bengal—Nagpur ... ... ... | 14,190,835 | 451,191 | 3·18 |
| | Burma ... ... ... ... ... | 7,019,643 | 334,535 | 4·76 |
| | Assam—Bengal ... ... ... | 6,642,307 | 26,390 | ·39 |
| | Eastern Bengal ... ... ... ... | 9,257,659 | 597,459 | 6·45 |
| | Bengal Central ... ... ... ... | 995,748 | 38,821 | 3·90 |
| | Tirhoot ... ... ... ... ... | 2,771,967 | 57,325 | 2·07 |
| | Oudh and Rohilkhand ... ... | 11,495,510 | 382,254 | 3·33 |
| | Indian Midland ... ... ... | 8,049,441 | 301,504 | 3·74 |
| | Rohilkhand—Kumaon ... ... | 672,315 | 45,527 | 6·77 |
| | North-Western ... ... ... ... | 36,797,360 | 891,160 | 2·42 |
| | South Indian ... ... ... ... | 6,376,153 | 307,992 | 4·83 |
| | East Coast ... ... .. ... | 4,170,876 | 179,941 | 4·31 |
| | Mysore ... ... ... .. ... | 1,155,789 | 32,895 | 2·85 |
| | Great Indian Peninsula ... ... | 27,147,967 | 1,291,889 | 4·76 |
| | Southern Mahratta ... .. ... | 7,865,470 | 142,776 | 1·82 |
| | Other lines ... ... ... ... | 1,403,570 | 47,692 | 3·39 |
| | Total, State and Guaranteed open lines. | 215,668,637 | 10,160,095 | 4·71 |

## TABLE XVII.

### IRRIGATION WORKS.

| Financial Result. | Account, 1900–1901. | Revised Estimate, 1901–1902. | Budget, 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Major Works: | | | |
| Direct receipts ... ... ... | 1,651,410 | 1,597,300 | 1,714,900 |
| Portion of Land Revenue due to Irrigation ... ... ... | 749,083 | 811,400 | 838,900 |
| Total Revenue ... ... | 2,400,493 | 2,408,700 | 2,553,800 |
| Working Expenses ... ... | 689,090 | 705,800 | 737,900 |
| Net Revenue ... ... | 1,711,403 | 1,702,900 | 1,815,900 |
| Interest on Debt ... ... | 921,328 | 944,100 | 969,800 |
| Net Receipt ... ... | 790,075 | 758,800 | 846,100 |
| Minor Works and Navigation: net Charge ... ... ... | 554,483 | 552,700 | 771,800 |
| Total net Receipt ... | 235,592 | 206,100 | 74,300 |

| Capital Outlay. | To the end of 1899–1900. | During 1900–1901. | Estimated in 1901–1902. | Estimated in 1902–1903. | Total to end of 1902–1903. | Percentage of net Revenue in 1900–1901 on Capital Outlay. |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | |
| Bengal: Orissa Project ... ... | 1,721,818 | 2,135 | 3,200 | 5,500 | 1,732,753 | — ·04 |
| Midnapore Canal ... | 552,584 | — | 400 | — | 552,984 | ·86 |
| Son Canals ... ... | 1,722,315 | 640 | 600 | 800 | 1,724,355 | 2·09 |
| N.-W. Provinces: Ganges Canal ... | 1,886,739 | 5,250 | 3,400 | 33,900 | 1,929,289 | 12·45 |
| Lower Ganges Canal. | 2,243,453 | 4,859 | 3,900 | 6,400 | 2,258,612 | 3·96 |
| „ Fatehpur Branch. | 198,381 | 5,763 | 6,200 | 9,900 | 220,244 | — ·61 |
| Agra Canal ... | 592,097 | 3,149 | 2,000 | 2,800 | 600,046 | 7·78 |
| Eastern Jumna Canal. | 244,738 | 4,976 | 4,500 | 7,700 | 261,914 | 28·25 |
| Betwa Canal ... | 276,911 | 7,642 | 3,000 | 7,300 | 294,853 | — ·69 |
| Punjab: Western Jumna Canal ... | 1,085,530 | 3,819 | 5,400 | 4,100 | 1,098,849 | 9·90 |
| Bari Doab Canal ... | 1,174,330 | 11,841 | 44,300 | 40,000 | 1,270,471 | 13·61 |
| Sirhind Canal (State outlay) | 1,544,261 | 7,760 | 700 | 12,000 | 1,564,721 | 9·80 |
| Chenab Canal ... ... | 1,637,879 | 46,365 | 47,000 | 80,000 | 1,811,244 | 14·69 |
| Jhelum Canal ... ... | 227,856 | 228,603 | 156,900 | 140,000 | 753,359 | — |
| Swat River Canal ... | 265,515 | 599 | 500 | 4,000 | 270,614 | 10·96 |
| Madras: Godavari Delta System ... | 748,339 | 5,184 | 6,700 | 4,700 | 764,923 | 20·97 |
| Kistna Delta System ... | 846,061 | 9,006 | 16,800 | 27,400 | 899,267 | 17·29 |
| Pennér River Canals System. | 326,327 | 6,856 | 9,300 | 10,400 | 352,883 | 6·56 |
| Periyar Project ... ... | 567,217 | 3,336 | 3,300 | 8,300 | 582,153 | 3·57 |
| Rushikulya Project ... | 290,068 | 2,568 | 3,000 | 4,700 | 300,336 | ·29 |
| Bombay: Eastern Nara Works ... | 404,851 | — 9,352 | 8,400 | 9,000 | 412,899 | 7·44 |
| Jamrao Canal ... ... | 433,281 | 60,395 | 29,600 | 28,200 | 551,476 | 3·62 |
| Mutha Canals ... ... | 428,426 | 398 | 2,400 | 10,500 | 441,724 | 2·21 |
| Nira Canal ... .. | 357,039 | 112 | — | 800 | 357,951 | 1·59 |
| Burma: Mandalay Canal, ... | 176,178 | 57,377 | 37,000 | 33,300 | 303,855 | — |
| Other Works ... ... ... | 2,762,527 | 153,151 | 230,100 | 289,200 | 3,434,978 | — |
| Total ... ... | 22,714,721 | 622,432 | 628,700 | 780,900 | 24,746,753 | 7·33 |

The chief grants in 1902–1903 are for the Jhelum, Chenab, Bari Doab, Ganges, Mandalay, and Jamrao Canals, and the Kistna Delta Works.

## TABLE XVIII.

### CONSTRUCTION OF PUBLIC WORKS.

| | Account, 1900–1901. | Revised Estimate, 1901–1902. | Budget, 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Outlay by Government :— | | | |
| Not charged to Revenue :— | | | |
| State Railways ... ... ... ... ... | 3,450,475 | 3,700,900 | 4,893,300 |
| Irrigation ... ... ... ... ... | 590,483 | 553,500 | 666,700 |
| Charged to Revenue :— | | | |
| State Railways ... ... ... ... ... | — *822* | — *54,800* | 87,600 |
| Irrigation ... ... ... ... ... | 35,321 | 75,300 | 114,200 |
| | 4,075,457 | 4,274,900 | 5,761,800 |
| Outlay by Railway Companies guaranteed or subsidized by Government :— | | | |
| Old Guaranteed Companies ... ... ... | 275,613 | 583,100 | 286,700 |
| Other Companies guaranteed or assisted ... | 1,563,987 | 1,949,700 | 2,147,300 |
| Branch lines on firm guarantee ... ... | 27,693 | 23,300 | 6,000 |
| | 1,867,293 | 2,556,100 | 2,440,000 |
| Total outlay by Government or with Government assistance ... ... ... ... ... ... ... | 5,942,750 | 6,831,000 | 8,201,800 |
| Further outlay: Branch Railways not on firm guarantee | 29,461 | 20,700 | 80,900 |
| Railways outside Government accounts ... | 206,020 | 328,400 | 506,900 |
| Local Railways ... ... ... ... ... | 14,394 | 107,100 | — |
| | 249,875 | 456,200 | 587,800 |
| Total : Railways :— | | | |
| Not charged to Revenue :— | | | |
| Open Lines ... ... ... .. | 5,317,768 | 2,464,100 | 3,672,100 |
| Under Construction ... ... ... | | 3,792,900 | 3,661,200 |
| Charged to Revenue ... ... ... ... ... | — *822* | — *54,800* | 87,600 |
| Branch Lines not on firm guarantee, &c. ... ... | 249,875 | 456,200 | 587,800 |
| Total ... ... ... ... | 5,566,821 | 6,658,400 | 8,008,700 |
| Irrigation ... ... ... ... ... ... | 625,804 | 628,800 | 780,900 |
| Grand Total ... ... ... | 6,192,625 | 7,287,200 | 8,789,600 |

## TABLE XIX.

### DEBT.*

*Increase or Decrease.*

| | Account, 1900-1901. | Revised Estimate, 1901–1902. | Budget, 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| In India ... ... ... ... ... ... ... | 2,206,745 | 270,800 | 910,000 |
| In England ... ... ... ... ... ... ... | 3,500,000† | 1,009,300 | 131,200 |
| Total ... ... ... ... ... ... | 5,706,745 | 1,280,100 | 1,041,200 |

* Including temporary debt, but excluding the cancelment of debt by the operation of the sinking funds, which is charged against revenue.

† Excluding the liability for the debenture debt of the Great Indian Peninsula Railway Company incurred on the purchase of its undertaking, amounting to £5,922,350.

## TABLE XX.

### SEA-BORNE TRADE.

[Fifteen rupees taken as equal to £1.]

| | 1899–1900. | 1900–1901. | 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| Imports of Private Merchandise ... ... ... ... | 47,141,242 | 50,851,923 | 54,313,692 |
| Government stores ... ... ... ... | 3,061,745 | 3,077,803 | 4,847,921 |
| Total merchandise ... ... ... | 50,202,987 | 53,929,726 | 59,161,613 |
| Treasure—Private ... ... ... ... | 13,972,342 | 10,975,739 | 13,098,920 |
| Government ... ... ... | 10,115 | 5,408,769 | 815,304 |
| Total treasure ... ... ... ... | 13,982,457 | 16,384,508 | 13,914,224 |
| Total imports ... ... ... ... | 64,185,444 | 70,314,234 | 73,075,837 |
| Exports of Indian Produce and Manufactures ... ... | 70,455,797 | 69,470,232 | 80,555,781 |
| Foreign goods (re-exports) ... ... ... | 2,194,994 | 2,139,021 | 2,173,550 |
| Government stores ... ... ... ... | 71,424 | 233,024 | 287,241 |
| Total merchandise ... ... ... | 72,722,215 | 71,842,277 | 83,016,572 |
| Treasure—Private ... ... ... ... | 5,300,027 | 4,982,970 | 5,641,711 |
| Government ... ... ... | 4,231 | 4,501,960 | 2,005,529 |
| Total treasure ... ... ... ... | 5,304,258 | 9,484,930 | 7,647,240 |
| Total exports ... ... ... ... | 78,026,473 | 81,327,207 | 90,663,812 |
| Total Sea-borne trade ... ... ... ... ... | 142,211,917 | 151,641,441 | 163,739,649 |

*Analysis of the Imports of Merchandise.*

| | 1899–1900. | 1900–1901. | 1901–1902. |
|---|---|---|---|
| *Private Merchandise.* | | | |
| | £ | £ | £ |
| I. Animals, living ... ... ... ... | 202,329 | 324,880 | 311,042 |
| II. Articles of Food and Drink : | | | |
| Grain and Pulse ... ... ... ... | 484,662 | 639,353 | 193,693 |
| Liquors ... ... ... ... ... | 1,064,985 | 1,077,939 | 1,109,705 |
| Provisions ... ... ... ... ... | 1,125,498 | 1,317,144 | 1,323,077 |
| Salt ... ... ... ... ... | 407,997 | 377,338 | 517,943 |
| Spices ... ... ... ... ... | 611,015 | 586,071 | 565,056 |
| Sugar ... ... ... ... ... | 2,251,086 | 3,770,144 | 3,901,910 |
| Tea ... ... ... ... ... | 105,762 | 169,142 | 106,860 |
| Other articles ... ... ... ... | 106,848 | 111,230 | 86,508 |
| Total ... ... ... ... | 6,157,853 | 8,048,361 | 7,804,752 |
| III. Metals and their Manufactures : | | | |
| Copper ... ... ... ... ... | 352,758 | 611,422 | 720,296 |
| Iron ... ... ... ... ... | 1,612,932 | 2,093,322 | 1,935,988 |
| Steel ... ... ... ... ... | 667,234 | 955,099 | 1,310,189 |
| Other metals ... ... ... ... | 487,579 | 627,814 | 636,480 |
| Hardware, cutlery, implements, and sewing machines ... ... ... ... | 1,060,195 | 1,227,649 | 1,137,758 |
| Machinery and millwork ... ... ... | 1,694,602 | 1,505,039 | 2,003,920 |
| Railway plant and rolling stock (not Government stores) ... ... ... ... | 1,851,385 | 894,080 | 1,024,287 |
| Total ... ... ... ... | 7,726,685 | 7,914,425 | 8,768,918 |
| IV. Chemicals, Drugs, &c.... ... ... ... | 1,287,658 | 1,483,749 | 1,606,389 |

| | 1899–1900. | 1900–1901. | 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| V. Oils : | | | |
| Kerosine ... ... ... ... ... | 1,959,988 | 2,068,958 | 2,343,638 |
| Other kinds ... ... ... ... | 324,127 | 435,722 | 468,780 |
| Total ... ... ... ... | 2,284,115 | 2,504,680 | 2,812,418 |
| VI. Raw Materials and Unmanufactured Articles : | | | |
| Coal, coke, and patent fuel ... ... ... | 540,143 | 204,493 | 300,596 |
| Cotton ... ... ... ... ... | 308,206 | 467,250 | 135,679 |
| Ivory ... ... ... .. ... | 70,331 | 106,499 | 103,185 |
| Precious stones and pearls, unset ... ... | 618,231 | 384,950 | °740,260 |
| Silk ... ... ... ... ... | 384,059 | 677,960 | 539,747 |
| Wood ... ... ... ... ... | 56,969 | 151,152 | 190,122 |
| Other articles ... ... ... ... | 481,766 | 479,387 | 534,805 |
| Total ... ... ... ... | 2,459,705 | 2,471,691 | 2,544,394 |
| VII. Articles Manufactured and partly Manufactured : | | | |
| A. Yarns and textile fabrics : | | | |
| Cotton twist and yarn ... ... ... | 1,633,341 | 1,659,477 | 1,764,684 |
| „ piece goods ... ... ... | 17,275,155 | 17,495,076 | 19,434,418 |
| „ other sorts ... ... ... | 726,254 | 735,676 | 730,872 |
| Flax, hemp, and jute ... ... ... | 160,286 | 191,631 | 203,242 |
| Silk ... ... ... ... ... | 753,221 | 1,110,540 | 989,801 |
| Wool ... ... ... ... ... | 1,172,001 | 1,408,384 | 1,312,999 |
| B. Apparel, including boots and shoes ... | 976,204 | 1,026,518 | 1,129,424 |
| C. Other manufactured articles : | | | |
| Arms, ammunition, &c. ... ... ... | 168,764 | 156,385 | 181,318 |
| Carriages, carts, &c. ... ... ... | 176,541 | 156,791 | 206,627 |
| Glass ... ... ... ... ... | 511,101 | 503,451 | 616,885 |
| Instruments and apparatus ... ... | 259,905 | 309,128 | 346,449 |
| Matches ... ... ... ... | 231,729 | 265,372 | 291,028 |
| Paints and colours, and painters' materials | 231,433 | 269,323 | 285,970 |
| Paper and pasteboard ... ... ... | 274,212 | 302,000 | 351,440 |
| Stationery (excluding paper) ... ... | 195,844 | 211,250 | 215,237 |
| Umbrellas ... ... ... ... | 182,021 | 180,022 | 120,282 |
| Other articles ... ... ... ... | 2,094,885 | 2,123,113 | 2,285,103 |
| Total ... ... ... ... | 27,022,897 | 28,104,137 | 30,465,779 |
| Total Private Merchandise ... ... ... ... | 47,141,242 | 50,851,923 | 54,313,692 |
| *Government Stores.* | | | |
| Railway plant and rolling stock ... ... | 1,684,218 | 1,703,631 | 2,366,430 |
| Arms, ammunition, &c. ... ... ... | 65,706 | 191,247 | 553,502 |
| Metals, hardware, machinery, &c. ... ... | 645,534 | 604,555 | 770,373 |
| Other Stores ... ... ... ... | 666,287 | 578,370 | 1,157,616 |
| Total ... ... ... .. | 3,061,745 | 3,077,803 | 4,847,921 |

*Analysis of the Exports of Indian Produce and Manufactures.*

| | 1899–1900. | 1900–1901. | 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| I. Animals, living ... ... ... ... | 133,810 | 145,833 | °142,634 |
| II. Food and Drink : | | | |
| Coffee ... ... ... ... ... | 989,809 | 818,967 | 833,480 |
| Rice ... ... ... ... ... | 8,731,366 | 8,812,766 | 9,124,529 |
| Wheat (including flour) ... ... ... | 2,862,956 | 258,933 | 2,422,674 |
| Other grain and pulse ... ... ... | 471,167 | 282,526 | 494,462 |
| Provisions ... ... ... ... ... | 411,373 | 385,037 | 405,592 |
| Spices ... ... ... ... ... | 365,530 | 361,010 | 493,384 |
| Sugar ... ... ... .. ... | 224,954 | 113,967 | 60,108 |
| Tea ... ... ... ... ... | 6,061,408 | 6,367,287 | 5,432,993 |
| Other articles ... ... ... ... | 133,331 | 135,863 | 123,473 |
| Total ... ... ... ... | 20,251,894 | 17,536,356 | 19,391,195 |

| | 1899–1900. | 1900–1901. | 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| III. Metals and their Manufactures ... ... ... | 142,778 | 315,360 | 199,935 |
| IV. Chemicals, Drugs, Dyeing Materials, &c.: | | | |
| Opium ... ... ... ... ... | 5,469,143 | 6,303,624 | 5,681,990 |
| Indigo ... ... ... ... ... | 1,795,007 | 1,423,987 | 1,234,837 |
| Myrabolams ... ... ... ... | 235,447 | 211,212 | 237,577 |
| Saltpetre ... ... ... ... ... | 256,196 | 226,355 | 237,870 |
| Tobacco ... ... ... ... ... | 121,193 | 103,274 | 231,231 |
| Other articles ... ... ... ... | 364,355 | 323,768 | 283,956 |
| Total ... ... ... ... | 8,241,341 | 8,592,220 | 7,907,461 |
| V. Oils ... ... ... ... ... ... | 579,099 | 437,678 | 461,171 |
| VI. Raw Materials: | | | |
| Coal and Coke ... ... ... ... | 218,674 | 395,912 | 377,272 |
| Cotton ... ... ... ... ... | 6,616,710 | 6,751,600 | 9,617,396 |
| Fodder ... ... ... ... ... | 381,006 | 467,589 | 482,900 |
| Hemp ... ... ... ... ... | 168,830 | 224,826 | 256,353 |
| Hides and skins ... ... ... ... | 4,592,233 | 4,658,968 | 3,717,759 |
| Jute ... ... ... ... ... | 5,381,098 | 7,245,171 | 7,864,848 |
| Manures (bones, &c.) ... ... ... | 408,581 | 394,228 | 344,174 |
| Seeds: Castor ... ... ... ... | 348,422 | 437,810 | 572,611 |
| „ Earthnuts ... ... ... ... | 66,535 | 109,920 | 524,948 |
| „ Linseed ... ... ... ... | 3,002,145 | 2,970,673 | 4,509,196 |
| „ Poppy ... ... ... ... | 407,646 | 457,684 | 521,156 |
| „ Rape ... ... ... ... | 1,346,903 | 823,830 | 2,970,403 |
| „ Til or jinjili ... ... ... | 1,339,972 | 1,037,238 | 1,429,291 |
| „ Other sorts ... ... ... ... | 221,396 | 172,202 | 658,573 |
| Silk ... ... ... ... ... | 465,740 | 341,471 | 442,281 |
| Wood: teak and other ... ... ... | 695,384 | 670,202 | 548,954 |
| Wool ... ... ... ... ... | 904,250 | 601,996 | 529,217 |
| Other articles ... ... ... ... | 691,529 | 716,049 | 525,076 |
| Total ... ... ... ... | 27,257,054 | 28,477,369 | 35,892,408 |
| VII. Articles Manufactured and partly Manufactured: | | | |
| Yarns and textile fabrics: | | | |
| Cotton twist and yarn ... ... ... | 4,601,452 | 2,780,392 | 6,211,130 |
| „ piece goods ... ... ... | 841,163 | 955,486 | 950,332 |
| „ other sorts ... ... ... | 73,468 | 66,092 | 82,072 |
| Jute: Gunny bags ... ... ... | 2,345,919 | 2,957,581 | 3,150,550 |
| „ „ cloths, rope, twine, &c. ... | 1,830,314 | 2,285,487 | 2,657,062 |
| Other kinds (silk, wool, &c.) ... ... | 257,694 | 283,194 | 250,158 |
| Other manufactured articles: | | | |
| Coir manufactures (except rope) ... ... | 221,540 | 267,829 | 251,588 |
| Hides and skins, dressed or tanned ... | 2,383,018 | 2,996,124 | 1,769,364 |
| Lac ... ... ... ... ... | 749,877 | 699,865 | 541,517 |
| Other articles ... ... ... ... | 545,376 | 673,366 | 697,204 |
| Total ... ... ... ... | 13,849,822 | 13,965,416 | 16,560,977 |
| Total Indian Produce and Manufactures ... ... | 70,455,797 | 69,470,232 | 80,555,781 |

*Analysis of the Re-exports of Foreign Merchandise.*

| | 1899–1900. | 1900–1901. | 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| Cotton goods, including twist and yarn ... ... | 896,344 | 831,212 | 965,265 |
| Metals ... ... ... ... ... ... | 114,878 | 138,776 | 79,318 |
| Sugar ... ... ... ... ... ... | 76,309 | 54,862 | 44,321 |
| Tea ... ... ... ... ... ... | 56,578 | 87,528 | 55,956 |
| Wool and its manufactures ... ... ... ... | 324,056 | 247,810 | 260,792 |
| Other articles ... ... ... ... ... | 726,829 | 778,833 | 767,898 |
| Total ... ... ... ... | 2,194,994 | 2,139,021 | 2,173,550 |

*Movement of Treasure.*

| | 1899–1900. | 1900–1901. | 1901–1902. |
|---|---|---|---|
| | £ | £ | £ |
| Gold: Imports: Bullion ... ... ... ... | 2,308,778 | 2,349,999 | |
| Coin: British ... ... ... | 5,323,753 | 4,489,715 | |
| „ Other ... ... ... | — | 1,092,299 | |
| Total ... ... ... | 7,632,531 | 7,932,013 | 5,538,356 |
| Exports: Bullion ... ... ... ... | 1,330,053 | 6,685,702 | |
| Coin: British ... ... ... | 8,744 | 663,781 | |
| „ Other ... ... ... | — | 21,107 | |
| Total ... ... ... | 1,338,797 | 7,370,590 | 4,246,596 |
| Net Imports: Bullion ... ... ... | 978,725 | *—4,335,703* | |
| Coin ... ... ... | 5,315,009 | 4,897,126 | |
| Total ... ... ... | 6,293,734 | 561,423 | 1,291,760 |
| Silver: Imports: Bullion ... ... ... ... | 5,959,455 | 7,937,025 | |
| Government Rupees ... ... | 307,030 | 349,574 | |
| British Dollars and other Coin ... | 83,441 | 165,896 | |
| Total ... ... ... | 6,349,926 | 8,452,495 | 3,375,867 |
| Exports: Bullion ... ... ... ... | 18,743 | 124,005 | |
| Government Rupees ... ... | 954,711 | 934,686 | |
| British Dollars ... ... ... ... | 2,977,902 | 1,013,428 | |
| Other Coin ... ... ... ... | 14,105 | 42,221 | |
| Total ... ... ... | 3,965,461 | 2,114,340 | 3,400,644 |
| Net Imports: Bullion ... ... ... | 5,940,712 | 7,813,020 | |
| Government Rupees ... | *— 647,681* | *— 585,112* | |
| British Dollars and other Coin | *— 2,908,566* | *— 889,753* | |
| Total ... ... ... | 2,384,465 | 6,338,155 | 4,975,223 |
| Net imports of treasure on private account ... ... | 8,672,315 | 5,992,769 | 7,459,209 |
| „ „ by Government ... ... | 5,884 | 906,809 | *—1,190,225* |
| Total ... ... ... | 8,678,199 | 6,899,578 | 6,266,984 |
| Value of Fractional silver coined ... ... ... | 616,111 | 77,960 | |
| „ Rupees coined for the Government of India ... | 867,872 | 11,431,955 | |
| „ British dollars coined ... ... ... | 4,650,603 | 1,432,550 | |
| „ Coinage for Native States ... ... ... | — | 2,478 | |

* For Bhopal and Kashmir.

*Shipping.*

| | 1899–1900. | | 1900–1901. | | 1901–1902. | |
|---|---|---|---|---|---|---|
| | No. | Tons. | No. | Tons. | No. | Tons. |
| Vessels with cargoes entered ... | 3,301 | 3,413,391 | 3,056 | 3,164,095 | 3,318 | 3,778,298 |
| cleared ... | 3,820 | 4,024,482 | 3,762 | 3,908,069 | 3,842 | 4,571,052 |

## TABLE XXI.

ASSETS AND LIABILITIES, MARCH 31ST, 1902.

| *Assets.* | £ | *Liabilities.* | £ |
|---|---|---|---|
| Railways constructed by the State | 74,794,000 | Debt in India ... ... ... | 77,461,000 |
| „ purchased „ „ | 85,219,000* | „ England ... ... ... | 134,307,000 |
| Irrigation Works ... ... ... | 24,105,000 | Other obligations ... ... ... | 14,241,000 |
| Loans to Corporations, &c.... ... | 12,965,000 | | |
| Advances to Railway Companies ... | 8,818,000 | | 226,009,000 |
| Gold Reserve Fund ... .. ... | 3,454,000 | Excess of Assets over Liabilities, | |
| Cash Balances in India ... ... | 12,046,000 | in India and in England | 1,240,000 |
| „ „ England ... ... | 5,848,000 | | |
| | 227,249,000 | | 227,249,000 |

* This figure represents the capital expenditure by Companies on six Railways previous to their purchase by the State. Two were bought with cash obtained by the creation of debt in England; the others partly by the creation of such debt, but mainly by means of Annuities expiring respectively in 1953, 1957, 1958, and 1948, and at present amounting altogether to about £3,000,000. It is calculated that in 1902–3 the portion paid on account of redemption of capital will be about £610,000. In accordance with the several Acts of Parliament regulating the annuities, they are charged on and payable out of the Revenues of India, to which the earnings of the purchased railways are credited.

## TABLE XXII.

BURDEN OF TAXATION.

| | Account, 1900–1901. | Revised Estimate, 1901–1902. | Budget, 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Salt ... ... ... ... ... ... ... ... | 5,709,900 | 5,733,500 | 5,711,700 |
| Stamps ... ... ... ... ... ... ... | 3,304,800 | 3,457,200 | 3,441,000 |
| Excise ... ... ... ... ... ... ... | 3,892,600 | 4,031,100 | 4,072,600 |
| Provincial Rates ... ... ... ... ... ... | 2,559,500 | 2,741,500 | 2,731,100 |
| Customs ... ... ... ... ... ... ... | 3,274,400 | 3,733,900 | 3,517,400 |
| Assessed Taxes ... ... ... ... ... ... | 1,313,700 | 1,364,600 | 1,357,300 |
| Registration ... ... ... ... ... ... | 311,800 | 316,500 | 312,200 |
| Total ... ... ... | 20,366,700 | 21,378,300 | 21,143,300 |
| According to the census taken in 1901, the population of British India was 231,085,000. On this basis, and allowing for the increase of population at the rate of two-fifths of one per cent. per annum, the payment per head, on the assumption that the whole of the taxation from Salt, Excise, Customs, &c., is paid by the inhabitants of British India, is... | *s.* *d.*<br>1 9 | *s.* *d.*<br>1 10 | *s.* *d.*<br>1 $9\frac{3}{4}$ |
| If the payment of Land Revenue be added, the average becomes ... ... ... ... ... | 3 $2\frac{1}{2}$ | 3 $4\frac{1}{2}$ | 3 $3\frac{1}{4}$ |

# APPENDIX II.

STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1899–1900 and 1900–1901, and ESTIMATES for 1901–1902 and 1902–1903, with Explanations.

| REVENUE AND EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| Revenue ... ... ... ... | 68,637,164 | 75,272,291 | 76,546,700 | 74,370,400 | The result of 1900–1901 is worse than that of 1899–1900 by £1,104,419. |
| Expenditure charged on the Revenue of the year. | 65,862,541 | 73,602,087 | 71,873,800 | 73,532,700 | The estimated result of 1901–1902 is better than that of 1900–1901 by £3,002,696. |
| Surplus .. ... ... ... | 2,774,623 | 1,670,204 | 4,672,900 | 837,700 | The estimated result of 1902–1903 is worse than that of 1901–1902 by £3,835,200. |
| Total Expenditure, Imperial and Provincial, during the Year. | 66,068,761 | 73,411,499 | 70,656,800 | 74,900,800 | In 1900–1901 and 1901–1902 the Provincial Governments did not spend their full income. On the other hand, in 1899–1900, and according to the Budget Estimate for 1902–1903, they spent, or are expected to spend, from their accumulated balances, a portion of the unspent income of former years, in addition to the income of the current year. |
| Portion thereof defrayed by Provincial Governments from their Balances. | *206,220* | — | — | *1,368,100* | |
| Portion of allotments to Provincial Governments unspent by them, and added to their Balances. | — | 190,588 | 1,217,000 | — | |
| Expenditure charged on the Revenue of the year. | 65,862,541 | 73,602,087 | 71,873,800 | 73,532,700 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| PRINCIPAL HEADS OF REVENUE: | £ | £ | £ | £ | |
| Land Revenue ... ... | 17,205,056 | 17,503,031 | 18,469,900 | 17,790,100 | In 1900–1901 there was some increase in Madras, Burma, and the Punjab. In 1901–1902 there is a great improvement in Bombay, the Central Provinces, and the Punjab. In 1902–1903 a reduction is anticipated in those three provinces and in the United Provinces of Agra and Oudh. |
| Opium ... ... ... | 4,401,982 | 5,102,242 | 4,854,100 | 4,229,000 | The number of chests sold monthly in Calcutta was 3,400 in 1899, 3,700 in 1900, and was raised to 4,000 in January 1901. The average price per chest was 1,221 rupees in 1899–1900, 1,361 in 1900–1901, 1,297 in 1901–1902, and is estimated at 1,100 rupees in 1902–1903. The number of chests of Malwa opium passed for export was 25,492 in 1899–1900, 25,053 in 1900–1901, and is estimated at 16,400 in 1901–1902, and the same in 1902–1903. The duty is 500 rupees per chest. |
| Salt ... ... ... ... | 5,850,463 | 5,967,034 | 5,996,700 | 5,973,300 | The duty on salt is 2½ rupees a maund throughout India (except in Burma, where it is one rupee a maund). The receipts in 1899–1900 were affected by the famine. |
| Stamps ... ... ... | 3,265,476 | 3,342,948 | 3,494,700 | 3,478,100 | The increase in 1900–1901 occurred especially in the North-West Provinces. In 1901–1902 it was general, chiefly in Bengal. |
| Excise ... ... ... | 3,859,942 | 3,937,202 | 4,086,500 | 4,120,300 | In 1900–1901 there was a considerable improvement in Bengal, the North-West Provinces, and Burma, but in Bombay there was a large reduction. In 1901–1902 the increase occurred chiefly in Madras and the United Provinces; and in 1902–1903 it is expected mainly in Bombay. |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| DIRECT DEMANDS ON THE REVENUES : | £ | £ | £ | £ | |
| Refunds and Drawbacks | 190,402 | 209,823 | 224,700 | 197,500 | In the Net Statement on page 58 these charges have been deducted from the various heads of revenue to which they relate. There were large refunds of customs dues in Bombay in 1900–1901 and 1901–1902, and in the latter year of certain cesses in Madras. |
| Assignments and Compensations. | 1,057,692 | 1,021,932 | 1,035,000 | 1,040,500 | |
| CHARGES IN RESPECT OF COLLECTION : | | | | | |
| Land Revenue ... ... | 2,748,739 | 2,815,599 | 2,863,700 | 3,065,500 | In 1900–1901 the increase was chiefly in Madras, Burma, Bombay, and the North-West Provinces. In 1901–1902 it is principally in Bengal, Burma, and the Central Provinces. In 1902–1903 it is general, and is to some extent due to the special grants aggregating £47,200 made by the Government of India to meet these charges. |
| Opium ... ... ... | 1,727,154 | 1,785,875 | 1,608,400 | 1,773,300 | In 1901–1902 the payments were reduced, owing to a poor poppy crop. |
| Salt... ... ... ... | 331,756 | 336,933 | 339,700 | 358,300 | In the Budget full provision is made for establishments. |
| Stamps ... ... ... | 101,289 | 102,939 | 106,400 | 116,400 | The increase in 1902–1903 arises chiefly in Bengal. |
| Excise ... ... ... | 161,509 | 161,176 | 166,200 | 205,700 | In 1901–1902 and 1902–1903 the increase occurs mainly in Burma, where a considerable expenditure on preventive establishments is necessary. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| PRINCIPAL HEADS OF REVENUE—*continued.* | £ | £ | £ | £ | |
| Provincial Rates ... ... | 2,498,783 | 2,562,713 | 2,748,700 | 2,734,500 | In 1900–1901 the improvement took place especially in Madras. In 1901–1902, owing to recovery from famine, there was a considerable increase in the Central Provinces, the Punjab, and Bombay. |
| Customs ... ... ... | 3,133,791 | 3,371,597 | 3,831,900 | 3,600,000 | In 1900–1901 there was an increase owing to abnormal imports of sugar, and also from the duty on petroleum and manufactured articles, but a decline in the imports of silver. In 1901–1902, the improvement arose from large imports of sugar, silver, cotton goods, and petroleum; and the Budget allows for a material reduction of the receipts from those articles. |
| Assessed Taxes ... ... | 1,300,295 | 1,322,094 | 1,371,800 | 1,364,500 | An Income Tax of 5 pies in the rupee (equal to $6\frac{1}{4}d.$ in the £, or 2·6 per cent.) is imposed on incomes of 2,000 rupees a year and upwards, and a tax of 4 pies in the rupee (equal to $5d.$ in the £, or about 2 per cent.) on incomes below 2,000 rupees and not less than 500 rupees a year, if derived from salaries, pensions, profits of companies, or interest on securities; other incomes are assessed on a scale varying from $1\frac{1}{3}$ to $2\frac{2}{5}$ per cent.; incomes derived from agriculture, being already liable to pay the Provincial Rates imposed on land in 1877–1878, are exempted from this Income Tax. The increase in 1901–1902 occurred chiefly in Bengal. |
| Forest ... ... ... | 1,235,425 | 1,297,863 | 1,191,900 | 1,290,400 | In 1900–1901 there were special receipts in Bombay from famine grass operations. The reduction in 1901–1902 was principally in Burma. |
| Registration ... ... | 288,089 | 312,558 | 317,300 | 313,200 | |
| Tributes from Native States. | 615,028 | 577,823 | 591,600 | 607,000 | The reduction in 1900–1901 arose from the absence of arrears which had increased the receipts of 1899–1900, and from smaller fees on succession in Bombay. |
| TOTAL ... £ | 43,654,330 | 45,297,105 | 46,955,100 | 45,500,400 | |

and Estimates for 1901-1902 and 1902-1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts. 1899-1900. | Accounts, 1900-1901. | Revised Estimate, 1901-1902. | Budget Estimate, 1902-1903. | REMARKS. |
|---|---|---|---|---|---|
| DIRECT DEMANDS ON THE REVENUES — *continued.* | | | | | |
| CHARGES IN RESPECT OF COLLECTION—*continued.* | £ | £ | £ | £ | |
| Provincial Rates ... ... | 35,461 | 33,975 | 40,100 | 46,600 | |
| Customs ... ... ... | 153,953 | 161,930 | 161,300 | 168,700 | |
| Assessed Taxes .. ... | 22,158 | 22,898 | 24,100 | 24,400 | |
| Forest ... ... .. | 730,175 | 730,164 | 709,200 | 824,000 | In 1899-1900 and 1900-1901 there was special expenditure in Bombay on a scheme for supplying fodder to cattle in the famine-stricken districts. The increase in 1902-1903 is general, notably in Burma. |
| Registration ... ... | 163,799 | 169,597 | 171,200 | 175,100 | |
| TOTAL ... £ | 7,424,087 | 7,552,341 | 7,450,000 | 7,996,000 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900-1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901-1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| INTEREST ... ... | 605,815 | 651,479 | 777,900 | 764,200 | The greater part of the increase is due to the large loans to Native States and advances to cultivators in recent years. In 1901–1902 the receipts in England from the use of the surplus cash balance were unusually great. |
| POST OFFICE ... ... | 1,308,315 | 1,357,156 | 1,371,700 | 1,377,100 | From 1893–1894 the revenue of the Post Office has exceeded the expenditure. The rates for parcels, and the commission on money orders not exceeding 5 rupees, have been recently reduced. |
| TELEGRAPH ... ... | 832,673 | 895,816 | 889,900 | 831,400 | From 1888–1889 to 1900-1901 the receipts (except in 1890–91) exceeded the expenditure in the Telegraph department. There was in 1899–1900 and 1900–1901 an abnormal use of telegrams in connection with the wars in South Africa and China, and the movements of grain due to the famine. The reduction anticipated in 1902–1903 is due to the charge for foreign telegrams being lowered from 4*s.* to 2*s.* 6*d.* a word. |
| MINT ... .. ... | 345,091 | 3,172,875 | 547,700 | 66,200 | In 1899–1900 it became necessary to coin rupees in consequence of the great demand for them; and there was also an issue of British dollars, and of copper coin needed at the relief works. In 1900–1901 the net profit from the coinage of rupees, which amounted to £3,031,294, is entered on both sides of the account, it having been decided that from the 1st of April 1900 the revenue so obtained should be paid to a Gold Reserve Fund. As the amount of any such profit is quite uncertain, and does not affect the surplus, it is omitted from both sides in the Budget. The receipts in 1901–1902 arose mainly from the coinage of rupees for the Government of India, but also of rupees for certain Native States, of dollars, and of copper. |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| INTEREST. | £ | £ | £ | £ | |
| Interest on Debt ... ... | 6,674,637 | 7,074,433 | 7,078,900 | 7,175,000 | |
| *Deduct* amount chargeable to Railways; | *4,184,535* | *4,376,699* | *4,558,200* | *4,686,400* | |
| and to Irrigation Works | *896,749* | *921,328* | *944,100* | *969,800* | |
| Remainder chargeable on Ordinary Debt. | 1,593,353 | 1,776,406 | 1,576,600 | 1,518,800 | In 1900–1901 there was a reduction of £21,025 in India in consequence of the transfer of debt to the Public Works portion; but in England the charge was increased by £204,078, mainly owing to the discount of £143,008 on the issue of £3,000,000 India Stock. The reduction in 1901–1902 and 1902–1903 is consequent on the capital charged against Public Works exceeding the total increase of debt. |
| Interest on other Obligations. | 354,745 | 362,540 | 378,700 | 396,300 | The increase is chiefly on Savings Bank balances. |
| TOTAL ... £ | 1,948,098 | 2,138,946 | 1,955,300 | 1,915,100 | |
| POST OFFICE ... ... | 1,182,247 | 1,222,214 | 1,276,500 | 1,354,000 | The increase is partly due to administrative improvements long needed in the Presidency and District Offices, and partly to the normal expansion of the department. |
| TELEGRAPH ... ... | 726,782 | 782,687 | 918,000 | 945,200 | The increase is largely due to the capital expenditure rendered necessary by the opening of new railways and canals, and by other extensions of the telegraph lines; but in 1901–1902 there is an increase of £85,328 in the payments to the Indo-European Telegraph Company, of which a large part is for the Jask-Muscat cable. In 1902–1903 also there is a considerable increase for the Central Persian line. |
| MINT ... ... ... | 55,908 | 3,152,759 | 499,800 | 111,300 | The payments in 1900–1901 and 1901–1902 to the Gold Reserve Fund are explained in the note on page 40. Those in the Budget for 1902–1903 are largely due to the re-coinage of the 1840 rupees. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| CIVIL DEPARTMENTS: | £ | £ | £ | £ | |
| Law and Justice ... ... | 462,922 | 473,752 | 474,600 | 488,300 | |
| Police ... ... ... | 284,190 | 298,895 | 293,300 | 290,900 | |
| Marine ... ... ... | 136,454 | 154,463 | 143,600 | 136,200 | In 1900–1901 there were large credits for the hire of vessels employed on Imperial Service, for pilotage receipts in Bengal, and for coast light dues in Burma. |
| Education ... ... ... | 158,326 | 162,470 | 168,800 | 173,000 | |
| Medical ... ... ... | 62,569 | 63,826 | 68,500 | 72,300 | |
| Scientific and other Minor Departments. | 80,583 | 89,670 | 95,900 | 104,000 | The increase in 1900–1901 was largely due to the sale of quinine and aluminium ware. To the latter cause is also mainly attributable the improvement in the Budget for 1902–1903. |
| TOTAL .. £ | 1,185,044 | 1,243,076 | 1,244,700 | 1,264,700 | |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| CIVIL DEPARTMENTS: | £ | £ | £ | £ | |
| General Administration ... | 1,384,076 | 1,339,682 | 1,352,500 | 1,362,300 | In 1899–1900 there were exceptional payments in England, of £58,729 for the purchase of land, &c., under the India Office (Store Depôt) Act, and of £4,875 for the installation of electric light at the India Office. In 1902–1903 the increase is chiefly due to the creation of the North-West Frontier province. |
| Law and Justice ... ... | 2,765,684 | 2,921,373 | 2,925,800 | 3,065,400 | In 1900–1901 the increase arose from the high prices and larger jail population caused by the famine, from the formation of a Chief Court in Burma, and from reorganization and improvements in various provinces. In 1902–1903, special grants amounting to £38,000 have been made to the Provincial Governments under this head, the expenditure on which is enhanced in every province except Bombay. |
| Police ... ... ... | 2,851,296 | 2,917,986 | 2,953,500 | 3,100,000 | In 1900–1901, the increase occurred in most provinces, especially Burma and the North-West Provinces. In 1901–1902 it is chiefly due to the increase and re-armament of the special police in Burma. In 1902–1903 it is spread over all the provinces. |
| Marine ... ... ... | 533,892 | 589,921 | 601,200 | 509,500 | In 1899–1900 and 1900–1901 there were payments of £99,990 and £113,943 in England, on account of the new troopship "Hardinge." In 1901–1902 there were extensive alterations and repairs in three of the Royal Indian Marine ships. |
| Education ... ... ... | 1,086,119 | 1,091,122 | 1,125,800 | 1,484,300 | The increase in 1901–1902 and 1902–1903 is general. In the Budget it is largely due to special grants under this head aggregating £289,300. |
| Ecclesiastical ... ... | 114,064 | 116,351 | 113,100 | 118,500 | |
| Medical ... ... ... | 944,604 | 941,103 | 882,300 | 1,039,100 | The special expenditure in Bombay caused by the plague was much reduced in 1901–1902. In 1902–1903 the increase is general; special grants were made under this head, amounting to £27,400. |
| Political ... ... ... | 721,836 | 587,491 | 680,800 | 902,800 | The variations arose mainly from irregularity in the drawing of the subsidy of the Amir of Afghanistan; but in 1902–1903 the Budget includes under this head £176,700 for the durbar at Delhi, and £6,600 for the Imperial Cadet Corps. |
| Scientific and other Minor Departments. | 381,017 | 466,593 | 529,000 | 546,900 | The cost of the census was £1,436 in 1899–1900, £35,274 in 1900–1901, and is estimated at £96,900 in 1901–1902, and £12,600 in 1902–1903. Apart from this, there was an increase in 1900–1901 for the Survey of India and veterinary and stallion charges, and in connection with the Paris Exhibition; and in 1902–1903 provision is made for a new edition of the Gazetteer of India, for an Art Exhibition at Delhi, for the Archæological Survey, a Central Bacteriological Laboratory, and the new Imperial Library. |
| TOTAL ... £ | 10,782,588 | 10,971,622 | 11,164,000 | 12,128,800 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899-1900 and 1900-1901,

| REVENUE. | Accounts, 1899-1900. | Accounts, 1900-1901. | Revised Estimate, 1901-1902. | Budget Estimate, 1902-1903. | REMARKS. |
|---|---|---|---|---|---|
| MISCELLANEOUS: | £ | £ | £ | £ | |
| Superannuation ... ... | 204,761 | 194,113 | 193,700 | 191,000 | |
| Stationery and Printing... | 59,659 | 55,625 | 61,300 | 61,800 | |
| Exchange ... ... ... | — | — | 44,600 | — | The gain is chiefly in connection with the remittances made for the Railway Companies at fixed rates of exchange. *See* the explanation on page 3. |
| Miscellaneous ... ... | 293,406 | 279,754 | 337,600 | 320,400 | Considerable recoveries of famine expenditure are expected in 1902-1903. |
| TOTAL ... £ | 557,826 | 529,492 | 637,200 | 573,200 | |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| MISCELLANEOUS : | £ | £ | £ | £ | |
| Territorial and Political Pensions. | 277,010 | 279,314 | 271,100 | 275,200 | |
| Civil Furlough Allowances. | 283,525 | 250,865 | 258,000 | 258,200 | In consequence of the previous restriction, owing to the famine and plague, an exceptionally large number of officers took leave to England in 1899–1900. |
| Superannuation ... ... | 2,704,469 | 2,711,301 | 2,770,100 | 2,808,600 | The increase appears to be normal. |
| Stationery and Printing... | 512,554 | 509,291 | 548,600 | 536,200 | In 1901-1902 there were unusually large demands for stores from England. |
| Exchange ... ... ... | 80,949 | 31,849 | — | 20,300 | See the explanations on pages 3 and 44 of this Memorandum. The charge in 1899–1900 was mainly due to the transactions of the Burma and East Indian Railways. |
| Miscellaneous ... ... | 194,024 | 204,750 | 326,900 | 329,800 | The increase is largely due to many advances in consequence of the famine being written off as irrecoverable, in Bombay, the Central Provinces, and the Punjab. |
| TOTAL ... £ | 4,052,531 | 3,987,370 | 4,174,700 | 4,228,300 | |
| FAMINE RELIEF AND INSURANCE : | | | | | |
| Famine Relief ... ... | 2,074,918 | 4,125,230 | 556,200 | 423,200 | The following table shows the extent to which, according to the Accounts and Estimates, Expenditure for the relief of famine has been, or is being, incurred in the several Provinces :— |
| Construction of Protective Railways. | — | — | — | — | |

| — | 1899–1900. | 1900–1901. | 1901–1902. | 1902–1903. | 4 years. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Bombay .. .. | 776,072 | 1,893,469 | 533,800 | 320,000 | 3,523,352 |
| Central Provinces | 1,029,946 | 1,908,372 | 4,000 | — | 2,942,318 |
| Punjab .. .. | 156,776 | 151,473 | 9,300 | 90,700 | 408,249 |
| India General (Ajmere, &c.) | 100,664 | 132,603 | 3,700 | 12,500 | 249,467 |
| Other Provinces.. | 11,460 | 39,322 | 5,400 | — | 56,182 |
| | 2,074,918 | 4,125,230 | 556,200 | 423,200 | 7,179,548 |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| RAILWAYS: | | | | | |
| State Railways: Gross Receipts. | 14,653,223 | 16,953,797 | 19,149,900 | 18,916,900 | In 1900–1901 a large part of the increase was only nominal, since £1,783,483 arose on the Great Indian Peninsula Railway, which was transferred from the Guaranteed to the State Railways on its purchase by the Government. There were improvements of £124,280 on the Burma, £114,314 on the East Indian, £105,816 on the Indian Midland, £93,457 on the Bengal-Nagpur, £65,502 on the Eastern Bengal, £54,250 on the East Coast, £45,604 on the Rajputana-Malwa, £24,156 on the South Indian, £21,942 on the Mysore, £18,962 on the Oudh and Rohilkhand, £17,016 on the Tirhoot, and £36,703 on other lines, while a decrease occurred of £204,911 on the North-Western Railway, which suffered from the famine. In 1901–1902 the increase on the Great Indian Peninsula was £1,003,184 (the estimate including a whole year instead of nine months in 1900-1901), £751,254 on the North-Western, £232,032 on the East Indian, £112,650 on the Oudh and Rohilkhand, £91,726 on the Tirhoot, £85,296 on the South Indian, £57,721 on the Burma, £57,028 on the Bengal-Nagpur, and £46,028 on other lines; but there was a decrease of £37,687 on the Rajputana-Malwa, £51,707 on the Southern Mahratta, £55,079 on the Indian Midland, and £96,343 on the East Coast line, of which the northern section has been transferred to the Bengal-Nagpur Railway Company. In 1902–1903 it is not expected that the exceptional traffic on the North-Western and Great Indian Peninsula Railways will be maintained, and allowance is made for a reduction of £300,000 and £120,000 on those lines respectively; but improvements are anticipated of £160,000 on the Bengal-Nagpur, £40,000 on the Southern Mahratta, and £47,000 on other railways. |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| FAMINE RELIEF AND INSURANCE—*continued.* | £ | £ | £ | £ | |
| Construction of Protective Irrigation Works. | 23,930 | 31,114 | 67,400 | 93,900 | The outlay in these years is chiefly on the Trebeni, Betwa, Nira, Rushikulya, Dhaka, and Swat River, Canals, and Maladevi Tank |
| Reduction or Avoidance of Debt. | — | — | 304,000 | 474,200 | Money employed in the avoidance of debt which would otherwise be incurred for railways. |
| TOTAL ... £ | 2,098,848 | 4,156,344 | 927,600 | 991,300 | The total expenditure on Famine Relief and Insurance, including that charged in the Railway Revenue Account, was £2,128,447 in 1899–1900, and £4,165,867 in 1900–1901; and £1,000,000 is provided in each of the Estimates for 1901–1902 and 1902–1903. |
| RAILWAY REVENUE ACCOUNT: | | | | | |
| State Railways: Working Expenses. | 7,147,804 | 8,465,712 | 9,429,400 | 9,401,700 | In 1900–1901 an increase of £836,849 was caused by the transfer of the Great Indian Peninsula Railway to this head; and the payments were enhanced on the Rajputana-Malwa line by £112,249, owing to the new contract, Bengal and North-Western and Tirhoot £78,032, Burma £73,773, Eastern Bengal £58,042, Oudh and Rohilkhand £55,486, Bengal-Nagpur £53,067, Indian Midland £39,829, and other lines £52,040, but there was a reduction of £41,459 on the East Indian Railway. In 1901–1902 there were increases of £522,618 on the Great Indian Peninsula Railway, which was included for twelve instead of nine months, of £209,080 on the North-Western, £128,220 on the Bengal-Nagpur, £111,189 on the East Indian, £54,904 on the Oudh and Rohilkhand, £53,342 on the South Indian, £44,638 on the Burma, £30,444 on the Eastern Bengal Railway, and £43,724 on other lines; but there were reductions on the Indian Midland £20,175, Bengal and North-Western and Tirhoot £30,266, East Coast £66,402 (owing to the transfer of the Northern section to the Bengal-Nagpur Company), and Rajputana-Malwa system £117,628. In 1902–1903 there are estimated increases of £40,000 on the Eastern Bengal, £33,300 on the Southern Mahratta, and £26,700 on the South Indian Railway, with reductions of £33,300 on the North-Western, £67,800 on the Great Indian Peninsula, and £26,600 on other lines. The payments under this head to companies for their share of surplus profits or net earnings of the lines worked by them, including contributions to the Provident Fund, are, for the four years, as follows, according to the accounts and estimates :— |

| Railways. | 1899–1900. | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| East Indian - | 229,389 | 150,718 | 146,000 | 153,400 |
| Rajputana-Malwa - | 100,817 | 92,814 | 900 | — |
| Bengal Central - - | 7,172 | 9,370 | 10,700 | 11,100 |
| Mysore - - | 5,472 | 7,926 | 7,000 | 6,700 |
| Southern Mahratta - | 31,719 | 38,002 | 29,000 | 30,300 |
| South Indian | 23,053 | 26,611 | 40,000 | 33,300 |
| Lucknow-Bareilly - | 8,833 | 6,719 | 6,900 | 6,900 |
| Burma - - | 8,556 | 22,951 | 29,300 | 30,000 |
| Indian Midland - - | — | — | 12,300 | — |
| Bengal-Nagpur - - | — | — | 17,300 | — |
| Brahmaputra | — | — | 700 | 500 |
| Sultanpur - | — | — | 700 | 1,300 |
| Hardwar-Dehra- - | — | — | 18,100 | 11,700 |
| Great Indian Peninsula - | | | | |
| Total - | 415,011 | 355,111 | 318,900 | 285,200 |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts. 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAYS—*continued.* | £ | £ | £ | £ | |
| Guaranteed Companies: Net Traffic Receipts. | 1,907,215 | 1,316,899 | 992,300 | 993,400 | The transfer of the Great Indian Peninsula system to the class of State railways, on its purchase by the Government, caused a reduction under this head of £607,203 in 1900–1901, and of £325,769 in 1901–1902. |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAY REVENUE ACCOUNT—*continued.* | £ | £ | £ | £ | |
| State Railways: Interest on Debt. | 3,845,281 | 4,014,772 | 4,187,900 | 4,290,000 | The increase in India, in consequence of the progress of construction, is £75,304, £79,158, and £105,600 in the three years, respectively. Owing to the purchase of the Great Indian Peninsula Railway, there was in England an additional charge of £97,962 in 1900–1901 for half a year's interest on its debenture debt, which in 1901–1902 is increased to £195,900 for the full payment. |
| State Railways: Annuities in purchase of Railways. | 1,718,591 | 2,357,101 | 2,997,800 | 2,999,700 | The increase in 1900–1901 and 1901–1902 was due to the purchase of the Great Indian Peninsula Railway by means of an annuity. |
| State Railways: Interest chargeable against Companies on Advances. | 339,254 | 361,927 | 370,300 | 396,400 | This is that portion of the interest on debt which is charged in the accounts against the Southern Mahratta, Indian Midland, Bengal-Nagpur, Bengal Central, Lucknow-Bareilly, and Mayavaram-Mutupet railway companies, on account of advances made to them for the construction of lines through their agency, or for the discharge of debentures, instead of the companies raising the money by the issue of their debentures guaranteed by the Government. The increase is mainly due to advances in India for the extension of the Bengal-Nagpur line. |
| State Railways: Interest on Capital deposited by Companies. | 855,152 | 934,836 | 1,078,000 | 1,195,600 | The figures represent interest on capital deposited, or debenture capital issued, by the Bengal-Nagpur, Indian Midland, Southern Mahratta, East Indian, Assam-Bengal, Great Indian Peninsula, Burma, South Indian, Bengal Central, Hardwar-Dehra, Brahmaputra-Sultanpur, Lucknow-Bareilly, and Mayavaram-Mutupet railway companies. In the three years there is an increase of £10,374 in India, and of £330,074 in England, mainly for the East Indian, Great Indian Peninsula, Bengal-Nagpur, South Indian, Burma, and Assam-Bengal railways. |
| Guaranteed Companies: Surplus Profits, Land, and Supervision. | 343,400 | 171,032 | 157,300 | 150,900 | The moiety of surplus profits payable to the Companies, including the contributions to the Provident Funds, appears as follows in the accounts and estimates:— |

| | 1899–1900. | 1900–1901. | 1901–02. | 1902–03 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Bombay and Baroda .. | 150,387 | 73,996 | 153,300 | 133,300 |
| Great Indian Peninsula | 129,205 | 98,120 | 100 | — |
| Madras .. | 671 | — | 300 | — |
| £ | 280,263 | 172,116 | 153,700 | 133,300 |

In 1899–1900 there was a considerable payment for land for the Calicut-Azhikal extension of the Madras railway; and in 1902–1903 provision is made on the same account also for the further extension to Mangalore. In 1900–1901 the amount recovered from companies slightly exceeded the payments.

| | | | | | |
|---|---|---|---|---|---|
| Guaranteed Companies: Interest. | 2,180,895 | 1,597,594 | 1,016,500 | 1,040,200 | The reduction in 1900–1901 and 1901–1902 is due to the transfer of the Great Indian Peninsula line to the head of State Railways. |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAYS—*continued.* | £ | £ | £ | £ | |
| Subsidized Companies: repayment of Advances of Interest. | 27,407 | 22,933 | 35,900 | 39,100 | The figures represent the recovery in India from the Mysore State, on account of the excess of interest on the capital outlay upon its line over the net receipts of the railway, and from the Travancore State of its share of interest for the Tinnevelly-Quilon railway; and in England the receipt from the Rohilkhand and Kumaon Railway Company, of the Government share of surplus profits. |
| TOTAL ... £ | 16,587,845 | 18,293,629 | 20,178,100 | 19,949,400 | |
| IRRIGATION: | | | | | |
| Major Works: Direct Receipts. | 1,578,529 | 1,651,410 | 1,597,300 | 1,714,900 | The want of rain in 1899–1900 and 1900–1901 caused an unusual requirement for water from the canals in the North-West Provinces and from some of those in the Punjab; and there was, in both 1900–1901 and 1901–1902, a great increase in the receipts from the Chenab Canal. In 1902–1903 a general improvement is anticipated. |
| Major Works: Portion of Land Revenue due to Irrigation. | 670,174 | 749,083 | 811,400 | 838,900 | The improvement in 1900–1901 occurred mainly on the Godavari works and the Chenab canal, and from the opening of the Jamrao canal. In 1901–1902 it was chiefly on the Eastern Nara works and the Chenab, and in 1902–1903 on the Jamrao canal. |
| Minor Works and Navigation. | 151,159 | 155,426 | 166,900 | 142,900 | |
| TOTAL .. £ | 2,399,862 | 2,555,919 | 2,575,600 | 2,696,700 | |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| RAILWAY REVENUE ACCOUNT—*continued.* | £ | £ | £ | £ | |
| Subsidized Companies: Land, &c. | 38,096 | 17,414 | 27,500 | 119,900 | These figures include compensation for land taken up for numerous companies constructing railways on branch line terms (of which six projects appear for the first time in the Budget), and also subsidies to the Dibru-Sadiya and Nilgiri Railway Companies. |
| Miscellaneous Expenditure. | 42,616 | 48,117 | 95,700 | 60,100 | Chiefly for surveys, and for Director-General's and other Establishments. The principal charges for surveys and land are for the Southern Shan States, Mysore and West Coast, Godhra-Baroda chord, Ludhiana-Dhuri-Jakhal, Kundwa-Akola-Basim, Bara-Ajmere and Marwar, Pegu-Moulmein, Kohat-Bannu, and Allahabad-Jaunpur lines, and Sagaing bridge; and for the reserve material for the Punjab and frontier railways. |
| TOTAL ... £ | 16,511,089 | 17,968,505 | 19,360,400 | 19,654,500 | |
| IRRIGATION: | | | | | |
| Major Works: Working Expenses. | 664,753 | 689,090 | 705,800 | 737,900 | The increase arises chiefly on the Chenab, and the newly-opened Jamrao and Mandalay canals. |
| Major Works: Interest on Debt. | 896,749 | 921,328 | 944,100 | 969,800 | The increase arises from further capital outlay. |
| Minor Works and Navigation. | 701,973 | 709,909 | 719,600 | 914,700 | The increase in 1902–1903 is due to special grants amounting to £166,700, of which £46,700 is allotted to various provinces, and £120,000 retained in reserve for the present. |
| TOTAL ... £ | 2,263,475 | 2,320,327 | 2,369,500 | 2,622,400 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| OTHER PUBLIC WORKS: | £ | £ | £ | £ | |
| Military Works ... ... | 34,780 | 35,755 | 36,700 | 36,100 | The receipts are usually derived from the rents of buildings and sale of old materials. |
| Civil Works ... ... | 406,100 | 422,715 | 426,900 | 421,800 | The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. |
| TOTAL ... £ | 440,880 | 458,470 | 463,600 | 457,900 | |
| ARMY SERVICES: | | | | | |
| Army: Effective ... ... | 643,090 | 743,052 | 821,600 | 802,000 | The increase in 1900–1901 was caused by receipts in India on account of stores and animals sent to South Africa and China. In 1901–1902 it arose in England, owing to the payments by the British Government, of £130,000 for the transport of troops and £100,000 towards the military charges for Aden. In the Budget large receipts are expected for the value of articles in possession of regiments transferred to the British establishment. |
| Army: Non-Effective ... | 76,393 | 74,222 | 83,600 | 87,200 | |
| TOTAL ... £ | 719,483 | 817,274 | 905,200 | 889,200 | |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| OTHER PUBLIC WORKS: | £ | £ | £ | £ | |
| Military Works ... ... | 836,562 | 782,942 | 907,400 | 994,200 | A sum of about £770,000 a year is usually granted for the construction and repair of military works throughout India, to which additions are made occasionally for specific purposes. In 1899–1900 special expenditure was incurred for defensive works on the frontier; and in 1901–1902 and 1902–1903 provision has been made for work on a new cordite factory, rifle factory, and gun carriage factory, accommodation for a third howitzer battery, mounted infantry schools, water-supply, coast and inland fortifications, &c. |
| Civil Works ... ... | 3,298,090 | 3,286,601 | 3,588,200 | 4,207,400 | In 1901–1902 the increase occurred chiefly in the Punjab, the new North-West Frontier Province, Bengal, and Bombay. In 1902–1903 it is universal, except in Assam, special grants amounting to £363,600 having been made for hospitals, schools, police stations, roads, and bridges, while the balances of the Local Governments were otherwise augmented by grants from the surplus of the previous year. |
| Construction of Railways charged to Provincial or Local Revenues. | 2,356 | — *822* | — *54,800* | 87,600 | The alterations are due to the transactions connected with the Mayavaram-Mutupet Railway, for which the Tanjore District Board was unable to raise funds, as had been intended. |
| TOTAL ... £ | 4,137,008 | 4,068,721 | 4,440,800 | 5,289,200 | |
| ARMY SERVICES: | | | | | |
| Army: Effective ... ... | 11,855,317 | 12,090,959 | 13,146,600 | 14,650,000 | In 1899–1900, 1900–1901, and 1901–1902, there were savings of about £2,300,000 owing to the absence of troops in South Africa, China, &c.; but a considerable portion thereof was allotted to the purchase of guns and rifles, and numerous other measures for improving the efficiency of the Army, such as the re-armament of the Native troops, re-organization of the transport service, purchase of Maxim guns for the Field Army and Coast Defences, and of new 10-pr. guns for mountain batteries, addition of two howitzer batteries and a company of garrison artillery, schools for mounted infantry, and additional officers for the Native infantry and commissariat-transport department. In 1901–1902 the operations against the Mahsud Waziris are estimated to have cost £156,300, and one-half of the bounty to European soldiers for the extension of their service £202,900, the other moiety being repaid by the British Government. In 1902–1903 the addition of 2*d.* a day to the pay of the European soldiers adds £226,000; and provision is made for the full establishment. In England the payments to the War Office in 1900–1901 and 1901–1902, and on account of furlough pay in 1900–1901, were largely reduced, but the charge for ordnance stores was exceptionally heavy in both years. |
| Army: Non-Effective ... | 3,029,909 | 2,991,840 | 2,982,700 | 3,014 700 | |
| TOTAL ... £ | 14,885,226 | 15,082,799 | 16,129,300 | 17,664,700 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| TOTAL REVENUE £ | 68,637,164 | 75,272,291 | 76,546,700 | 74,370,400 | |

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | |
| SPECIAL DEFENCE WORKS. | 874 | 6,864 | — *9,100* | — | The expenditure, which has been incurred on redoubts, military posts, blockhouses, and roads, on the North-West Frontier, on defences at Aden, Bombay, Karachi, and Rangoon, and in the Hooghly, and on guns and stores in England, is now virtually terminated. |
| TOTAL EXPENDITURE, Imperial and Provincial ... ... ... | 66,068,761 | 73,411,499 | 70,656,800 | 74,900,800 | There is an increase of £8,832,039 in the estimate for 1902–1903 over 1899–1900, which arises in the following manner: in the Railway Revenue Account £3,143,411 (against an increase of £3,361,555 in the receipts), on Army Charges £2,778,600, on Civil Works £909,310, on Military Works £157,638, and on other works £85,244, on Irrigation £358,925, in the collection of the Land Revenue £316,761, on Forests £93,825, in the other direct demands on the Revenue £161,327, on Education £398,181, Law and Justice £299,716, Police £248,704, Political £180,964, on Scientific and Minor Departments £165,883, and other Civil Departments £52,764, on Telegraphs £218,418, on the Post Office £171,753, in Superannuation £104,131, and under other heads £94,032; while under Famine Relief and Insurance there is a reduction of £1,107,548. |
| PROVINCIAL ADJUSTMENTS: | | | | | |
| Deficits: Expenditure by Provincial Governments from their balances. | — *206,220* | — | — | — *1,368,100* | According to the Accounts and Estimates, special grants have been made by the Imperial Government to Provincial Revenues, amounting to £387,500 in 1899–1900, £699,500 in 1900–1901, £1,362,900 in 1901–1902, and £600,000 in 1902–1903. After taking those grants into consideration, the Provincial Governments are seen to have spent £206,220 in 1899–1900, and are expected to spend £1,368,100 in 1902–1903, besides the whole of their annual allotments. On the other hand, in 1900–1901 their expenditure fell short of their receipts by £190,588, and in 1901–1902 it is estimated to have done so by £1,217,000. During the four years Madras will have reduced its balances by £89,800, the Punjab £77,400, Assam £72,400, the United Provinces of Agra and Oudh £62,900, Bengal £23,600, and the North-West Frontier Province £1,100, while India General will have an increase of £700, Burma £9,700, Bombay £61,900, and the Central Provinces £88,200. The net reduction is £166,700. |
| Surpluses: Allotments to Provincial Governments unspent by them. | — | 190,588 | 1,217,000 | — | |
| TOTAL EXPENDITURE charged against the Revenue of the Year £ | 65,862,541 | 73,602,087 | 71,873,800 | 73,532,700 | |

STATEMENT showing the Principal Figures in the Indian Accounts for 1899–1900 and 1900–1901,

| REVENUE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|

and Estimates for 1901–1902 and 1902–1903, with Explanations—*continued.*

| EXPENDITURE. | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. | REMARKS. |
|---|---|---|---|---|---|
| EXPENDITURE NOT CHARGED TO REVENUE: | | | | | |
| *Capital Outlay on Railways and Irrigation Works:* | £ | £ | £ | £ | |
| State Railways... | 2,437,712* | 3,450,475 | 3,700,900 | 4,893,300 | The total outlay on the construction of State Railways during these four years is as follows :— |

| —— | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| From Money Borrowed by the Government. | 2,437,712 | 1,434,865 | 2,936,800 | 2,693,300 |
| From Railway Companies' Debenture Debt. | 1,057,487 | 2,015,610 | 764,100 | 2,200,000 |
| From Revenue .. .. | 11,140 | *–822* | *–54,800* | 87,600 |
| TOTAL .. £ | 3,506,339 | 3,449,653 | 3,646,100 | 4,980,900 |
| DISTRIBUTION. | | | | |
| East Indian .. .. .. | 1,325,500 | 1,126,438 | 983,300 | 1,250,000 |
| Assam-Bengal .. .. | 676,967 | 43,457 | 500,000 | 443,600 |
| Eastern Bengal .. .. | 214,130 | 121,746 | 368,400 | 572,500 |
| Rungpur-Dhubri Extension, &c. | 24,210 | 122,176 | 153,300 | 56,700 |
| Teesta Bridge .. .. | 59,435 | 26,043 | 4,500 | 700 |
| Tirhoot .. .. .. | 56,098 | 139,289 | 33,300 | 67,000 |
| Hajipur-Begumserai-Katihar. | 162,429 | 220,228 | 149,800 | 74,300 |
| Allahabad-Fyzabad .. | — | — | 33,300 | 333,300 |
| Oudh and Rohilkhand .. | 101,585 | 71,811 | 86,900 | 343,100 |
| Ghaziabad-Moradabad .. | 252,542 | 121,136 | 49,700 | |
| Rajputana-Malwa .. .. | 76,704 | 139,300 | 99,200 | 200,000 |
| North-Western .. .. | 233,901 | 339,966 | 371,100 | 450,700 |
| Jech Doab .. .. .. | — | — | 8,000 | 133,300 |
| Nowshera-Dargai .. .. | 49,732 | 55,662 | 27,000 | 19,300 |
| Khushalgarh-Kohat-Thal | — | 22,857 | 102,000 | 121,800 |
| Hyderabad-Jodhpore .. | 63,147 | 25,537 | 15,000 | 2,700 |
| Great Indian Peninsula .. | — | 246,212 | 54,400 | 15,300 |
| East Coast (Madras N.E. Section). | 57,349 | 314,635 | *–53,300* | 188,300 |
| Godavari Bridge .. .. | 136,632 | 25,575 | *– 3,300* | — |
| South Indian.. .. .. | 35,647 | 23,129 | 30,000 | 53,300 |
| Madura-Pamban .. .. | 12,717 | 94,469 | 207,300 | 100,000 |
| Tinnevelly-Quilon .. .. | 21,504 | 142,224 | 371,800 | 200,000 |
| Mayavaram-Mutupet .. | 1,800 | — | *–54,700* | 87,400 |
| Other Lines .. .. .. | *–17,000* | *– 17,884* | 19,100 | 23,500 |
| Stores and Reserve .. | *–38,690* | 45,727 | — | 294,100 |
| TOTAL .. £ | 3,506,339 | 3,449,653 | 3,646,100 | 4,980,900 |

| | | | | | |
|---|---|---|---|---|---|
| Irrigation Works | 597,960 | 590,483 | 553,500 | 666,700 | The outlay occurs on the following Irrigation Works :— |

| —— | Accounts, 1899–1900. | Accounts, 1900–1901. | Revised Estimate, 1901–1902. | Budget Estimate, 1902–1903. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| From Borrowed Money .. | 597,960 | 590,483 | 553,500 | 666,700 |
| From Revenue .. .. | 39,653 | 31,949 | 75,200 | 114,200 |
| TOTAL .. £ | 637,613 | 622,432 | 628,700 | 780,900 |
| DISTRIBUTION. | | | | |
| Trebeni Canal .. .. | — | 84 | 16,500 | 39,300 |
| Ganges Canal .. .. | 5,314 | 5,250 | 3,400 | 33,900 |
| Lower Ganges Canal .. | 59,859 | 10,622 | 10,100 | 16,300 |
| Western Jumna Canal .. | 28,686 | 3,819 | 5,400 | 4,100 |
| Bari Doab Canal .. .. | 7,389 | 11,841 | 44,300 | 40,000 |
| Chenab Canal .. .. | 60,270 | 46,365 | 47,000 | 80,000 |
| Jhelum Canal .. .. | 187,726 | 228,603 | 156,900 | 140,000 |
| Kistna Delta System .. | 12,171 | 9,016 | 16,800 | 27,400 |
| Jamrao Canal .. .. | 84,408 | 60,395 | 29,600 | 28,200 |
| Mandalay Canal .. .. | 74,914 | 57,377 | 37,000 | 33,300 |
| Shwebo Canal .. .. | — | 8,597 | 46,900 | 54,700 |
| Desert Canal .. .. .. | 12,361 | 23,908 | 25,700 | 22,300 |
| Other Works and Reserve | 104,535 | 156,565 | 139,100 | 281,400 |
| TOTAL .. £ | 637,613 | 622,432 | 628,700 | 780,900 |

| | | | | | |
|---|---|---|---|---|---|
| *Capital Charge involved in Redemption of Liabilities:* | | | | | |
| Great Indian Peninsula Railway. | — | 5,922,350 | — | — | Assumption of the liability for the debentures and debenture stock of the Railway Company on the purchase of the undertaking. |
| TOTAL ... £ | — | 5,922,350 | — | — | |

* Excluding £1,057,847, outlay which was met from East Indian Railway debenture capital. In the subsequent years such capital is included under State Railways.

# NET REVENUE AND EXPENDITURE.

## NET REVENUE.

| Net Revenue. | Accounts, 1899–1900. | | Accounts, 1900–1901. | | Revised Estimate, 1901–1902. | | Budget Estimate, 1902–1903. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Land Revenue, &c.: | | | | | | | | |
| 1. Land Revenue ... ... | 16,444,825 | | 16,755,525 | | 17,714,800 | | 17,030,600 | |
| 2. Forest ... ... ... | 1,232,685 | | 1,293,452 | | 1,188,600 | | 1,287,600 | |
| 3. Tributes from Native States. | 586,603 | | 551,125 | | 563,300 | | 575,600 | |
| | | 18,264,113 | | 18,600,102 | | 19,466,700 | | 18,893,800 |
| II. Opium ... ... ... ... | | 2,670,589 | | 3,312,663 | | 3,242,000 | | 2,452,000 |
| III. Taxation: | | | | | | | | |
| 1. Salt ... ... ... | 5,573,775 | | 5,709,923 | | 5,733,500 | | 5,711,700 | |
| 2. Stamps ... ... ... | 3,225,920 | | 3,304,786 | | 3,457,200 | | 3,441,000 | |
| 3. Excise ... ... ... | 3,810,539 | | 3,892,634 | | 4,031,100 | | 4,072,600 | |
| 4. Provincial Rates... ... | 2,495,458 | | 2,559,474 | | 2,741,500 | | 2,731,100 | |
| 5. Customs ... ... ... | 3,058,795 | | 3,274,404 | | 3,733,900 | | 3,517,400 | |
| 6. Assessed Taxes ... ... | 1,292,729 | | 1,313,731 | | 1,364,600 | | 1,357,300 | |
| 7. Registration ... ... | 287,164 | | 311,758 | | 316,500 | | 312,200 | |
| | | 19,744,380 | | 20,366,710 | | 21,378,300 | | 21,143,300 |
| Net Receipts under Principal Heads of Revenue. | | 40,679,082 | | 42,279,475 | | 44,087,000 | | 42,489,100 |
| IV. Miscellaneous Receipts: | | | | | | | | |
| 1. Mint ... ... .. | 289,183 | | 20,116 | | 47,900 | | — *45,100* | |
| 2. Miscellaneous ... ... | 99,382 | | 75,004 | | 10,600 | | — *9,400* | |
| | | 388,565 | | 95,120 | | 58,500 | | — *54,500* |
| V. Exchange ... ... ... | | — *80,949* | | — *31,849* | | 44,700 | | — *20,300* |
| Total Net Revenue ... | | 40,986,698 | | 42,342,746 | | 44,190,200 | | 42,414,300 |

## NET EXPENDITURE.

| Net Expenditure. | Accounts, 1899–1900. | | Accounts, 1900–1901. | | Revised Estimate. 1901–1902. | | Budget Estimate, 1902–1903. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Debt Services: | | | | | | | | |
| 1. Interest on Ordinary Debt | 1,593,353 | | 1,776,406 | | 1,576,600 | | 1,518,800 | |
| 2. Interest on other Obligations. | 354,745 | | 362,540 | | 378,700 | | 396,300 | |
| | 1,948,098 | | 2,138,946 | | 1,955,300 | | 1,915,100 | |
| Receipts ... ... ... | — *605,815* | | — *651,479* | | — *777,900* | | — *764,200* | |
| | | 1,342,283 | | 1,487,467 | | 1,177,400 | | 1,150,900 |
| II. Military Services: | | | | | | | | |
| 1. Army ... ... ... | 14,165,743 | | 14,265,525 | | 15,224,200 | | 16,775,500 | |
| 2. Military and Special Defence Works ... | 802,656 | | 754,051 | | 861,500 | | 958,100 | |
| | | 14,968,399 | | 15,019,576 | | 16,085,700 | | 17,733,600 |
| III. Collection of Revenue ... | | 4,448,839 | | 4,534,711 | | 4,581,900 | | 4,984,700 |
| IV. Commercial Services: | | | | | | | | |
| 1. Post Office ... ... | — *126,068* | | — *134,942* | | — *95,200* | | — *23,100* | |
| 2. Telegraph ... ... | — *105,891* | | — *113,129* | | 28,100 | | 113,800 | |
| 3. Railways ... ... ... | — *76,756* | | — *325,124* | | — *817,700* | | — *294,900* | |
| 4. Irrigation ... ... ... | — *136,387* | | — *235,592* | | — *206,100* | | — *74,300* | |
| | | — *445,102* | | — *808,787* | | — *1,090,900* | | — *278,500* |
| V. Famine Relief and Insurance* | | 2,098,848 | | 4,156,344 | | 927,600 | | 991,300 |
| VI. Civil Services: | | | | | | | | |
| 1. Civil Departments ... | 9,597,544 | | 9,728,546 | | 9,919,300 | | 10,864,100 | |
| 2. Miscellaneous Civil Charges | 3,543,138 | | 3,501,033 | | 3,592,800 | | 3,625,400 | |
| 3. Civil Works ... ... | 2,891,990 | | 2,863,886 | | 3,161,300 | | 3,785,600 | |
| 4. Construction of Railways (charged to Provincial or Local Revenues). | 2,356 | | — *822* | | — *54,800* | | 87,600 | |
| | | 16,005,028 | | 16,092,643 | | 16,618,600 | | 18,362,700 |
| Total Net Expenditure | | 38,418,295 | | 40,481,954 | | 38,300,300 | | 42,944,700 |
| VII. Provincial Balances: | | | | | | | | |
| 1. Increased by unspent Grants. | | — | | 190,588 | | 1,217,000 | | — |
| 2. Reduced by Expenditure from Balances. | | — *206,220* | | — | | — | | — *1,368,100* |
| Total Net Expenditure charged against Revenue. | | 38,212,075 | | 40,672,542 | | 39,517,300 | | 41,576,600 |
| Surplus ... ... ... | | 2,774,623 | | 1,670,204 | | 4,672,900 | | 837,700 |

* The net charge on account of the Indian Midland and Bengal-Nagpur railways, which were constructed as lines calculated to protect the country against famine, is included in the Railway Revenue Account. Adding this, the total provision for Famine Relief and Insurance was in 1899–1900 £2,128,447, and in 1900–1901 £4,165,867. In the estimates for 1901–1902 and 1902–1903 the anticipated net charge for the Bengal-Nagpur Railway brings up the total provision to £1,000,000 in each year.

India Office,
June 9th, 1902.

HENRY WATERFIELD,
Financial Secretary.

# EAST INDIA: ACCOUNTS AND ESTIMATES, 1903-1904.

## EXPLANATORY MEMORANDUM

BY THE

## SECRETARY OF STATE FOR INDIA.

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# EAST INDIA: ACCOUNTS AND ESTIMATES.
## 1903-1904.

# EXPLANATORY MEMORANDUM

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# EAST INDIA: ACCOUNTS AND ESTIMATES, 1903–1904.

## Memorandum by the Secretary of State for India, relating to the Accounts of the Government of India for 1901–1902, and the Estimates for 1902–1903 and 1903–1904.

### Form of Account.

The Accounts of the Government of India are now prepared so as to shew the transactions in India in rupees; the totals of these transactions are then shewn in pounds at the rate of £1 to 15 rupees; the sterling transactions in England are next stated; and the last two sets of figures are added together, so as to shew in pounds the combined transactions in India and in England. The comparatively small addition or deduction that has to be made on account of the facts that the remittances from India to England are not effected at exactly 16 pence to the rupee, and that the Government is under obligations to carry out certain transactions at specified rates, is shewn in a single line, under the head of Exchange, in the Miscellaneous group of Revenue or Expenditure.

### Gross Revenue and Expenditure.

The Gross Revenue and Expenditure of the Government of India for the three years are as follows:—

| Gross Revenue and Expenditure. | Accounts, 1901-1902. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|
| | £ | £ | £ |
| Revenue ... ... ... ... .. | 76,344,525 | 76,892,500 | 76,355,400 |
| Expenditure chargeable thereon ... ... | 71,394,282 | 74,154,000 | 75,406,700 |
| Surplus ... ... ... .. ... | 4,950,243 | 2,738,500 | 948,700 |

### Net Revenue and Expenditure.

Apart from other considerations, the Revenue and Expenditure of the country are continually increasing through the opening of additional railways and canals; and, therefore, a clearer view of the financial condition may be gathered by a reference to the Net Revenue and Expenditure as shown in the form given in the return of Income and Expenditure laid before the House of Commons (No. 95 of 1903: *see* also tables on page 13); the Net Revenue being the amount received from the principal heads (after deducting the refunds and assignments chargeable thereon, and, in the case of opium, the cost of cultivation and manufacture), and also the net receipts under the heads of mint, exchange, and

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miscellaneous ; while the Net Expenditure represents the charges of the various departments, after deducting the receipts of those departments. The following table gives a comparison of the figures just quoted when adjusted in the manner indicated :—

| Net Revenue and Expenditure. | Accounts, 1901–1902 | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 43,839,053 | 43,939,300 | 43,183,800 |
| Net Expenditure ... ... ... | 38,888,810 | 41,200,800 | 42,235,100 |
| Surplus... ... ... ... | 4,950,243 | 2,738,500 | 948,700 |

## 1901–1902.

The following are the net figures for the year 1901–1902, as shown in the Budget, Revised Estimate and Accounts :—

| Net Revenue and Expenditure. | Budget, March 1901. | Revised Estimate, as published in March 1902. | Accounts. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... | 42,322,700 | 44,190,200 | 43,839,053 |
| Net Expenditure ... ... ... | 41,631,800 | 39,517,300 | 38,888,810 |
| Surplus... ... ... ... | 690,900 | 4,672,900 | 4,950,243 |

Comparison of Accounts with Budget Estimate.

As compared with the Budget Estimate, the Accounts show an increase of the net Revenue by £1,516,353, and a reduction of the net Expenditure by £2,742,990, or a total improvement of £4,259,343.

The increase of £1,516,353 in the net Revenue was owing to improvements of £623,317 under Customs, £472,868 under Opium, £126,042 under Land Revenue, £108,670 under Excise, while there was a net increase of £185,456 under other heads.

The reduction of £2,742,990 in the net Expenditure occurred thus :—The Army Charges were reduced by £1,559,158 ; the Railway Revenue Account was better by £1,011,416 ; there was a reduction of £279,571 under Civil Works ; of £258,442 under Debt Services ; of £173,893 under Collection of Revenue ; of £131,758 under Medical ; of £115,488 under Famine Relief and Insurance ; of £109,909 on Provincial and Local Railways ; and a net reduction of £358,265 under other heads (chiefly Political, Irrigation, Police, Scientific and other Minor Departments, Post Office and Telegraphs). On the other hand, the amount added to Provincial and Local balances from the revenues of the year shewed an increase of £1,254,910 over the Budget figures ; the increase being partly due to the reduction of the expenditure by Provincial Governments on services mentioned above.

Comparison of Account with Revised Estimate.

Compared with the Revised Estimate, the net Revenue was worse by £351,147, or about four-fifths of 1 per cent., and the net Expenditure less by £628,490, or about one and three-fifths per cent. The greater part of the reduction in net expenditure was due to a refund by the War Office of £402,000 in respect of payments on account made by the India Office in 1900–1901 and 1901–1902 for the British forces in India.

## 1902-1903.

The following table gives a comparison of the Revised Estimate for 1902–1903 with the Budget Estimate published in March 1902 :—

| Net Revenue and Expenditure. | Budget. | Revised Estimate. | Difference. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... ... | 42,414,300 | 43,939,300 | +1,525,000 |
| Net Expenditure ... ... ... ... ... | 41,576,600 | 41,200,800 | — *375,800* |
| Surplus ... ... ... ... | 837,700 | 2,738,500 | 1,900,800 Better |

There is an improvement of £1,525,000 in the net Revenue, and a reduction of £375,800 in the net Expenditure, so that the position is better by £1,900,800. Comparison of Budget with Revised Estimate.

In the net Revenue the principal increases occurred under Land Revenue £699,100, owing to the inclusion of the Revenue from Berar (£480,000) and to a favourable season ; Opium £403,500, owing to higher prices at the Calcutta sales and a larger export of Malwa Opium ; Excise £260,400, Customs £218,500, chiefly from duties on rice and silver. The net charge under "Miscellaneous" is greater by £233,800, due in part to transactions in connection with the new arrangements for the administration of Berar and to the remission of loans to agriculturists. Under other heads there is a net increase in Revenue of £177,300.

The chief differences between the Budget and Revised Estimates of Expenditure are as follows :—The expenditure on the Army shews a decrease of £540,600, largely due to the saving of £480,000, which resulted from the absence of troops in South Africa, China, and Somaliland. There were also decreases of £249,500 under Education, £234,800 under Civil Works, £144,900 under Law and Justice, £101,300 under Medical (all these being due to the failure of Local Governments to spend the full amounts provided in the Budget), £203,500 under Collection of Revenue, £183,600 under Interest (of which £157,700 occurred in England), £177,500 under Irrigation, and £392,700 under other heads.

On the other hand, the Railways shewed a result less favourable by £134,300 than was anticipated in the Budget, and the charges for General Administration were higher by £155,700.

Moreover, since a considerable portion of the increase in Revenue and savings in expenditure shewn above has accrued to the Provincial Governments, and special grants for future expenditure have been made to them during the year, the amount transferred by the Government of India to their balances is greater by £1,424,200 than was shewn in the Budget.

## 1903–1904.

In preparing the Budget for 1903–1904 the Government of India have made provision for important reductions in the Salt duty and the Income Tax. The alterations in the Salt duty were brought into force on the 18th of March by a notification published in the Gazette of India, and are shewn in the following table :—

DUTY ON THE MANUFACTURE AND IMPORT OF SALT.

| — | Before 18th March. | From 18th March. |
|---|---|---|
| Burma (excluding Shan States). | 1 rupee per maund (82⅔ lb.). | 1 rupee per maund (82⅔ lb.). |
| Kohat District ... ... | 2 rupees per Kohat maund (102 lb.). | 1 rupee 8 annas per maund (82⅔ lb.) |
| Aden ... ... ... | 1 rupee per 140 lb. ... | 1 rupee per 140 lb. ... |
| Mandi State ... ... | 7½ annas per maund (of which two-thirds went to the Government of India). | 6 annas per maund (of which two-thirds goes to the Government of India). |
| Rest of India ... ... | 2 rupees 8 annas per maund (82⅔ lb.). | 2 rupees per maund (82⅔ lb.). |

The population of Burma, where the duty is unaltered, is about 9¼ millions, and that of Aden (where the duty is also unaltered) is about 44,000. The reductions in the duty benefit about 221,000,000 persons in British India, besides a large proportion of the population of Native states.

The loss of Revenue due to the reduction of the duty from 2½ to 2 rupees would, in the absence of an increase in the consumption, amount to £1,153,000 ; but, as an increase in consumption is anticipated, it is estimated that the net receipts in 1903–1904 will fall short of those of 1902–1903 by £1,094,900 only.

The alterations in the rate of Income Tax were made by Act XI. of 1903, which was passed in the Governor-General's Council on the 25th of March and came into force on the 1st of April. The rates of tax were previously as follows :— *On salaries, pensions, and income from securities*—4 pies in the rupee on incomes between Rs. 500 and Rs. 2,000, 5 pies in the rupee on incomes of Rs. 2,000 or more ; *on profits of companies*—5 pies in the rupee ; *on other sources of income (not derived from agriculture)*—Rs. 10 on incomes between Rs. 500 and Rs. 750, Rs. 15 on incomes between Rs. 750 and Rs. 1,000, Rs. 20 on incomes between Rs. 1,000 and Rs. 1,250, Rs. 28 on incomes between Rs. 1,250 and Rs. 1,500, Rs. 35 on incomes between Rs. 1,500 and Rs. 1,750, Rs. 42 on incomes between Rs. 1,750 and Rs. 2,000, 5 pies in the rupee on incomes of Rs. 2,000 and more. Under the new Act all private incomes below Rs. 1,000 will be exempt from tax. The cost of this measure is estimated at £240,000, but it is anticipated that there will be an increase of £15,300 in the receipts from incomes still liable to the tax.

The following table gives a comparison of the Budget for 1903–1904 with the Revised Estimate for the preceding year :—

| | Revised Estimate, 1902-1903. | Budget, 1903-1904. | Difference. |
|---|---|---|---|
| | £ | £ | £ |
| Net Revenue ... ... ... ... ... | 43,939,300 | 43,183,800 | — 755,500 |
| Net Expenditure ... ... ... .. | 41,200,800 | 42,235,100 | +1,034,300 |
| Surplus ... ... ... ... ... | 2,738,500 | 948,700 | —1,789,800 |

The decrease of £755,500 in the Net Revenue is due to the following causes :—

Increases are anticipated in—

| | £ | £ |
|---|---|---|
| Land Revenue (chiefly in Bombay, Burma, and United Provinces of Agra and Oudh) | 623,000 | |
| Miscellaneous receipts (owing to the absence of the special transactions in connection with Berar which occurred in 1902–1903 and to the smaller charge for the remission of agricultural loans) ... ... ... ... | 294,000 | |
| Excise ... ... ... ... ... ... | 124,700 | |
| Stamps, Forest, Provincial Rates, and Registration ... ... ... ... | 196,500 | |
| Total increases ... ... ... | | 1,238,200 |

Decreases are anticipated in—

| | | |
|---|---|---|
| Salt (mainly due to the reduction of duty) ... | 1,094,900 | |
| Assessed Taxes (due to exemption of incomes below Rs. 1,000 from Income Tax) ... | 224,000 | |
| Customs (mainly in duties on sugar, silver, and rice) ... ... ... ... ... | 220,200 | |
| Opium (owing to expectation of lower prices at Calcutta sales and larger payments to cultivators) ... ... ... ... ... | 216,200 | |
| Tributes (owing to the deduction from the receipts under this head of the rent of 25 lakhs paid to the Nizam on account of Berar) ... ... ... ... ... | 172,600 | |
| Mint and Exchange ... ... ... ... | 65,800 | |
| Total decreases ... ... ... | | 1,993,700 |
| Net decrease of Revenue ... ... ... ... ... | | 755,500 |

The increase of £1,034,300 in Net Expenditure is expected to occur as follows :—

| Increases are anticipated in— | £ | £ |
|---|---|---|
| Collection of Revenue (chiefly in Land Revenue charges, which include the charges for District Administration) ... ... | 435,200 | |
| Army (including provision for restoration of establishment to full strength) ... ... | 417,400 | |
| Civil Works (including expenditure by Provincial Governments of special grant of £266,000) ... ... ... ... ... | 432,500 | |
| Education ... ... ... ... ... | 266,600 | |
| Irrigation ... ... ... ... ... | 189,100 | |
| Law and Justice ... ... ... ... | 179,600 | |
| Police ... ... ... ... ... ... | 139,300 | |
| Railway Revenne Account ... ... ... | 119,700 | |
| Other heads ... ... ... ... ... | 557,100 | |
| Total increases ... ... ... | | 2,736,500 |
| On the other hand there is a decrease in Political expenditure owing to the fact that a portion of the charges for the Delhi Durbar, included in the Revised Estimates for 1902–1903, was shewn under this head The amount of the decrease is estimated at ... ... ... ... ... | 123,400 | |
| Under other heads minor decreases are expected to occur amounting to ... ... ... ... | 139,200 | |
| The adjustments with Provincial Governments are also expected to be more favourable to the Government of India. In 1902–1903 those Governments added £56,100 to their balances, this amount being charged against the revenue of the year; in 1903–1904 they are expected to contribute £1,383,500 from their balances towards the expenditure of the year. The position of the Government of India is thus improved, in respect of these transactions, by ... | 1,439,600 | |
| Total decreases of Expenditure ... ... | | 1,702,200 |
| Net increase of Expenditure ... ... ... ... | | 1,034,300 |

*Debt.*

In 1901–1902 a Rupee Loan was raised in India of one crore (£666,700), at 3½ per cent., the average rate accepted being 97·3, and £94,000 Permanent and £301,900 Temporary Debt was discharged. In England a Loan of £3,000,000 India 3 per cent. Stock was offered, at a fixed price of 98 per cent., it being intended to apply a part of the proceeds to the discharge of £1,000,000 Temporary Debt and to advances to Railway Companies. Owing to the small amount of subscriptions received the Loan was withdrawn, £709,500 being allotted to those who wished to maintain their offers; subsequently, £1,300,000 of the Stock was sold, at prices varying from 98 to 99¼ per cent., and India Sterling Bills to the amount of £1,000,000 were discharged without being replaced. The remaining Sterling Bills, amounting to £4,000,000, were replaced by similar Bills, at average rates varying from £3 12*s.* 4*d.* per cent. in June, 1901, to £2 17*s.* 3½*d.* in March, 1902.

In 1902–1903 a Loan of one crore and-a-half of rupees (£1,000,000) was raised in India at an average price of about 97·6. In England £1,500,000 India 3 per cent. Stock was issued (mainly to discharge Great Indian Peninsula Railway Debentures) at an average price of £101 10*s.* 2*d.* per cent. Of the £4,000,000 sterling bills which fell due in June, September and December, 1902, and March, 1903, £3,500,000 were renewed at average rates varying from £2 18*s.* 4*d.* to £3 11*s.* 1*d.* per cent., and £500,000 were paid off.

In 1903–1904 it was proposed when the Financial Statement was published (in March, 1903) to raise a loan of 2 crores (£1,333,000) in India and a loan of £2,000,000 in England, and to pay off £1,500,000 of the £3,500,000 sterling bills and the whole of the £600,000 Great Indian Peninsula Railway debentures which will fall due in the course of the year. It was decided later that the loan in England should be for £1,500,000, and India 3 per cent. Stock for that amount was issued on the 17th of June at an average price of £98 19*s.* 2*d.* per cent.

*Railways.*

On the 31st of March, 1903, the length of Railways in India open for traffic was 26,474 miles, of which 1,095 were opened in 1902–1903. The total length sanctioned was 28,842 miles, of which 682 were sanctioned in 1902 1903.

The expenditure on the Construction of Railways shewn in the Accounts for 1901-1902 and Estimates for 1902–1903, and 1903-1904, is as follows :—

| | Accounts, 1901 1902. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|
| | £ | £ | £ |
| Expenditure not charged to Revenue :— | | | |
| State railways (from money provided by State). | 2,759,500 | 3,229,200 | 3,284,700 |
| State railways (from money raised through Companies). | 764,100 | 1,453,300 | 2,050,000 |
| Old guaranteed Companies ... ... | 575,700 | 447,900 | 390,000 |
| Other guaranteed or assisted Companies | 1,800,800 | 1,760,400 | 1,599,000 |
| Branch lines on firm guarantee ... ... | 15,100 | 6,400 | 9,600 |
| Expenditure charged to Revenue ... .. | *—66,700* | 64,300 | 205,000 |
| Total outlay by Government or with Government assistance. | 5,848,500 | 6,961,500 | 7,538,300 |
| Branch lines not on firm guarantee ... | 12,500 | 54,900 | 22,400 |
| Railways outside Government accounts ... | 269,900 | 629,100 | 410,600 |
| Total ... ... ... | 6,130,900 | 7,645,500 | 7,971,300 |

The net traffic receipts in 1901–1902 on the capital cost of open lines in which the Government is directly interested was 4·99 per cent. Details relating to the several lines will be found on pages 29 and 30 below.

The Railway Revenue Account shewed in 1901–1902 a net receipt of £846,616, and in 1902–1903 a net receipt of £160,600. In the Budget for 1903–1904 it is estimated that interest charges and working expenses will be considerably higher, allowance being made for a high rate of expenditure on the maintenance and renewals of certain lines. The net receipt is therefore taken at the reduced amount of £40,900. These results are arrived at after charging in the Account not only all interest charges but also the following payments in redemption of capital which are included in the annuities issued for the purchase of railways, viz :—

| | £ |
|---|---|
| In 1901–1902 ... ... ... | 590,100 |
| In 1902–1903 ... ... ... | 610,200 |
| In 1903–1904 ... ... ... | 631,000 |

*Irrigation Works.*

The outlay on the construction of Major Irrigation Works incurred during the last two years and estimated to be incurred in the present year is as follows:—1901–1902, £627,700; 1902–1903 (Revised Estimate), £689,700; 1903–1904 (Budget), £863,000. Of the expenditure on minor works (amounting to £718,700 in 1901–1902, £850,800 in 1902–1903 (Revised Estimate), and £980,300 in 1903–1904 (Budget)), a considerable portion is devoted to the construction of new works; this expenditure is charged against the revenue of the year in which it is incurred.

The following table shews the total capital expenditure on Major Irrigation Works (excluding indirect charges) and the net receipts:—

| — | Capital Expenditure to End of the Year (excluding indirect charges). | Net Receipts during the Year (being gross receipts, *less* working expenses and interest charges.) |
|---|---|---|
| | £ | £ |
| 1901–1902 ... ... ... ... | 23,964,900 | 726,900 |
| 1902–1903 (Revised Estimate) ... | 24,654,600 | 959,600 |
| 1903–1904 (Budget) ... ... | 25,517,600 | 873,200 |

*Liabilities and Assets.*

On the 31st of March, 1903, the debt of India amounted to £212,164,000 (viz.:—rupee debt, converted into sterling at 1*s* 4*d*. the rupee, £78,368,000, and sterling debt, £133,796,000). There were also other obligations of the Government of India, including Savings Bank balances, Judicial and Departmental deposits, balances of Service Funds, &c., amountiug to £15,107,000.

Up to the same date the Government of India had devoted £77,852,000 to the construction of Railways, and £24,794,000 to the construction of Irrigation Works. It had purchased (in some cases by cash payments and in other cases by annuities*) six railways, on which, at the time of purchase, £85,219,000 had been spent. It had lent £12,591,227 to Native States, Corporations, Agriculturists, &c., and had advanced £9,356,000 to Railway Companies. Other assets are the Gold Reserve Fund, which amounts to £3,811,000, the cash balances in India, £11,833,000, and the cash balances in England, £5,687,000.

*Exchange and Remittance.*

The sale by the Secretary of State in Council of bills and telegraphic transfers on India during the last three years has been as follows:—

| | £ | | | |
|---|---|---|---|---|
| 1900–1901 ... | 13,459,737, | at an average rate of | 1*s*. 3·9725*d*. | per rupee. |
| 1901–1902 ... | 18,379,611 | „ „ | 1*s*. 3·988*d*. | „ |
| 1902–1903 ... | 18,499,946 | „ „ | 1*s*. 4·0018*d*. | „ |

*Gold Reserve Fund.*

In accordance with a recommendation made by the Indian Currency Committee, it was decided that, with effect from the 1st April, 1900, the net profit from the coinage of rupees should not be treated as revenue, but should be held as a special reserve, and sent to England for investment in sterling securities. This profit amounted to £3,031,294 in 1900–1901, £415,100 in 1901–1902, and £263,400 in 1902–1903. The whole amount has been remitted to England and applied to the purchase of Consols. Including the investment of the dividends as they accrued, the Gold Reserve Fund on the 31st of March, 1903, amounted to £4,052,561 Consolidated Stock.

* The annuities now outstanding are East Indian Railway Annuity, £1,145,288 (of which £294,750 is deferred under the existing contract for working the line), running to 14th February, 1953; Eastern Bengal Railway Annuity, £116,850, running to 31st July, 1957; Scinde, Punjab, and Delhi Railway Annuity, £371,361, running to 31st December, 1958; and Great Indian Peninsula Railway Annuity, £1,268,516, to 17th August, 1948.

*Home Charges.*

The net Expenditure in England chargeable to Revenue was £16,877,447 in 1901–1902, £17,730,900 in the Revised Estimate for 1902-1903, and £17,619,300 in the Budget for 1903–1904. The last-named amount is thus divided :—

| | £ |
|---|---|
| Interest and Management of Debt, and payment of Interest and Annuities on account of Railways ... ... ... | 9,644,200 |
| Payments in connection with Civil Departments in India ... | 364,400 |
| India Office, including Auditor's and Store Departments ... | 188,600 |
| Army Effective Charges ... ... ... ... ... | 891,000 |
| Stores of all kinds charged against revenue ... ... ... | 1,634,400 |
| Furlough Allowances ... ... ... ... ... ... | 638,500 |
| Non-Effective Charges ... ... ... ... ... | 4,258,200 |
| Total ... ... ... | 17,619,300 |

Besides this, the outlay on stores, &c., for the construction of State Railways and Irrigation Works was £860,518 in 1901–1902, and is estimated at £1,524,700 in 1902–1903, and £1,813,400 in 1903–1904.

*Seaborne Trade.*

The following figures show the Exports from, and Imports into, India during the last three years :—

| ——— | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Exports of Merchandise ... ... ... ... | 71,812,377 | 83,263,527 | 86,271,956 |
| Imports „ ... ... ... ... | 53,929,726 | 59,154,925 | 57,244,055 |
| Net Exports of Merchandise ... ... .. | 17,882,651 | 24,108,602 | 29,027,901 |
| Net Imports of Gold ... ... ... ... ... | 561,423 | 1,291,761 | 5,843,044 |
| Net Imports of Silver ... ... ... .. ... | 6,338,155 | 4,795,223 | 4,597,410 |
| Net Imports of Treasure ... ... ... ... | 6,899,578 | 6,086,984 | 10,440,454 |
| Balance : Net Exports ... ... ... ... ... | 10,983,073 | 18,021,618 | 18,587,447 |

The transactions in treasure on account of the Government were very large in both 1900–1901 and 1901–1902, owing to the demand for rupees. Silver to the value of £5,389,051 was imported on Government account in the former year, and £625,442 in 1901-1902; and £4,482,242 and £1,995,667 of gold was exported in the two years, respectively.

*Burden of Taxation.*

| | Accounts 1901–1902. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|
| | £ | £ | £ |
| Salt ... ... ... ... ... ... | 5,674,000 | 5,783,700 | 4,688,800 |
| Stamps ... ... ... ... ... ... | 3,409,400 | 3,432,800 | 3,508,600 |
| Excise ... ... ... ... ... ... | 4,025,800 | 4,333,000 | 4,457,700 |
| Provincial Rates ... ... ... ... | 2,737,400 | 2,727,900 | 2,780,800 |
| Customs ... ... ... ... ... ... | 3,734,500 | 3,735,900 | 3,515,700 |
| Assessed Taxes ... ... ... ... ... | 1,362,200 | 1,403,300 | 1,179,300 |
| Registration ... ... ... ... ... | 312,100 | 307,300 | 320,800 |
| Total ... ... ... | 21,255,400 | 21,723,900 | 20,451,700 |
| According to the census taken in March, 1901, the population of British India was 231,085,000. On this basis, and allowing for the increase of population at the rate of two-fifths of one per cent. per annum, the payment per head, on the assumption that the whole of the taxation from Salt, Excise, Customs, &c., is paid by the inhabitants of British India, is ... ... | *s.* *d.*<br>1 10 | *s.* *d.*<br>1 10½ | *s.* *d.*<br>1 9¼ |
| If the payment of Land Revenue be added, the average becomes... ... ... ... | 3 4¼ | 3 4¾ | 3 4 |

GEORGE HAMILTON.

India Office,
July 6th, 1903.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

# APPENDIX I.

## NET REVENUE AND EXPENDITURE.

### NET REVENUE.

| Net Revenue. | Accounts, 1901–1902. | | Budget, 1902–1903. | | Revised Estimate, 1902–1903. | | Budget, 1903–1904. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Land Revenue, &c.: | | | | | | | | |
| 1. Land Revenue ... ... | 17,533,642 | | 17,030,600 | | 17,729,700 | | 18,352,700 | |
| 2. Forest ... ... ... | 1,153,820 | | 1,287,600 | | 1,261,700 | | 1,316,000 | |
| 3. Tributes from Native States. | 556,980 | | 575,600 | | 567,600 | | 395,000 | |
| | | 19,244,442 | | 18,893,800 | | 19,559,000 | | 20,063,700 |
| II. Opium ... ... ... | | 3,240,068 | | 2,452,000 | | 2,855,506 | | 2,639,300 |
| III. Taxation: | | | | | | | | |
| 1. Salt ... ... ... | 5,673,991 | | 5,711,700 | | 5,783,700 | | 4,688,800 | |
| 2. Stamps ... ... ... | 3,409,436 | | 3,441,000 | | 3,432,800 | | 3,508,600 | |
| 3. Excise ... ... ... | 4,025,770 | | 4,072,600 | | 4,333,000 | | 4,457,700 | |
| 4. Provincial Rates... ... | 2,737,448 | | 2,731,100 | | 2,727,900 | | 2,780,800 | |
| 5. Customs ... ... ... | 3,734,517 | | 3,517,400 | | 3,735,900 | | 3,515,700 | |
| 6. Assessed Taxes ... ... | 1,362,227 | | 1,357,300 | | 1,403,300 | | 1,179,300 | |
| 7. Registration ... ... | 312,081 | | 312,200 | | 307,300 | | 320,800 | |
| | | 21,255,470 | | 21,143,300 | | 21,723,900 | | 20,451,700 |
| Net Receipts under Principal Heads of Revenue. | | 43,739,980 | | 42,489,100 | | 44,138,400 | | 43,154,700 |
| IV. Miscellaneous Receipts: | | | | | | | | |
| 1. Mint ... ... .. | 51,340 | | *— 45,100* | | *7,200* | | *— 37,500* | |
| 2. Miscellaneous ... ... | 22,239 | | *— 9,400* | | *—243,200* | | 50,800 | |
| | | 73,579 | | *— 54,500* | | *—236.000* | | 13,300 |
| V. Exchange ... ... ... | | 25,494 | | *— 20,300* | | 36,900 | | 15,800 |
| Total Net Revenue ... | | 43,839,053 | | 42,414,300 | | 43,939,300 | | 43,183,800 |

### NET EXPENDITURE.

| Net Expenditure. | Accounts, 1901–1902. | | Budget, 1902–1903. | | Revised Estimate, 1902–1903 | | Budget, 1903–1904. | |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| I. Debt Services: | | | | | | | | |
| 1. Interest on Ordinary Debt | 1,563,915 | | 1,518,800 | | 1,443,000 | | 1,288,100 | |
| 2. Interest on other Obligations. | 380,423 | | 396,300 | | 396,500 | | 418,500 | |
| | 1,944,338 | | 1,915,100 | | 1,839,500 | | 1,706,600 | |
| Receipts ... ... ... | *—785,680* | | *—764,200* | | *—872,200* | | *—730,600* | |
| | | 1,158,658 | | 1,150,900 | | 967,300 | | 976,000 |
| II. Military Services: | | | | | | | | |
| 1. Army ... ... ... | 14,786,342 | | 16,775,500 | | 16,234,900 | | 16,652,300 | |
| 2. Military and Special Defence Works ... | 917,140 | | 958,100 | | 1,044,500 | | 1,129,700 | |
| | | 15,703,482 | | 17,733,600 | | 17,279,400 | | 17,782,000 |
| III Collection of Revenue ... | | 4,582,407 | | 4,984,700 | | 4,781,200 | | 5,216,400 |
| IV. Commercial Services: | | | | | | | | |
| 1. Post Office ... ... | *—103,085* | | *— 23,100* | | *— 91,400* | | *— 7,000* | |
| 2. Telegraph ... ... | *— 3,922* | | 113,800 | | 37,000 | | 129,900 | |
| 3. Railways ... ... ... | *—846,616* | | *—294,900* | | *—160,600* | | *— 40,900* | |
| 4. Irrigation ... ... ... | *—172,872* | | *— 74,300* | | *—251,800* | | *— 62,700* | |
| | | *—1,126,495* | | *— 278,500* | | *—466,800* | | 19,300 |
| V. Famine Relief and Insurance | | 884,512 | | 991,300 | | 988,200 | | 1,000,000 |
| VI. Civil Services: | | | | | | | | |
| 1. Civil Departments ... | 9,885,601 | | 10,864,100 | | 10,325,800 | | 10,923,400 | |
| 2. Miscellaneous Civil Charges | 3,559,115 | | 3,625,400 | | 3,664,900 | | 3,666,600 | |
| 3. Civil Works ... ... | 3,235,929 | | 3,785,600 | | 3,550,800 | | 3,983,300 | |
| 4. Construction of Railways (charged to Provincial or Local Revenues). | *— 66,709* | | 87,600 | | 53,900 | | 51,600 | |
| | | 16,613,936 | | 18,362,700 | | 17,595,400 | | 18,624,900 |
| Total Net Expenditure | | 37,816,500 | | 42,944,700 | | 41,144,700 | | 43,618,600 |
| VII. Provincial Balances: | | | | | | | | |
| 1. Increased by unspent Grants. | | 1,072,310 | | — | | — | | — |
| 2. Reduced by Expenditure from Balances. | | — | | *—1,368,100* | | *— 56,100* | | *—1,383,500* |
| Total Net Expenditure charged against Revenue. | | 38,888,810 | | 41,576,600 | | 41,200,800 | | 42,235,100 |
| Surplus ... ... ... | | 4,950,243 | | 837,700 | | 2,738,500 | | 948,700 |

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

# APPENDIX II.

## Notes on the main heads of Net Revenue and Expenditure.

### NET REVENUE.

*Land Revenue.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... | 17,533,642 |
| Budget, 1902–1903 ... ... ... ... | 17,030,600 |
| Revised Estimate, 1902–1903 ... ... | 17,729,700 |
| Budget, 1903–1904 ... ... ... ... | 18,352,700 |

In 1902–1903 provision was made in the Budget for remissions of famine arrears of Land Revenue amounting to £479,000 (viz. :—£367,000 in Bombay, £67,000 in the Central Provinces, £27,000 in the United Provinces of Agra and Oudh, and £18,000 in the Punjab). The Revised Estimate for that year shews an increase of £699,100 over the Budget figures, mainly due to the inclusion for the first time of receipts from Berar.

The Budget estimate for 1903-1904 provides for increases of £378,000 in Bombay (due to the anticipation that the normal demand will be realised), £100,000 in Burma (due in part to new settlements in Upper Burma) and for minor increases and decreases in other provinces.

*Forests.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 1,153,820 |
| Budget, 1902–1903 ... ... ... ... | 1,287,600 |
| Revised Estimate, 1902–1903 ... ... | 1,261,700 |
| Budget, 1903–1904 ... ... ... ... | 1,316,000 |

The most important variations occur in Burma, where the gross receipts are as follows :—1901–1902, £391,600 ; 1902 1903 (Revised Estimate), £4 0,000 ; 1903 1904 (Budget), £467,000. In this province the season was unfavourable in 1901–1902. The inclusion of the figures for Berar adds £10,000 to the gross receipts for 1902–1903 and £33,000 to those for 1903–1904.

*Tributes.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Receipts ... ... ... | 583,545 | 607,000 | 607,400 | 601,100 |
| Assignments and Compensations. | 26,565 | 31,400 | 39,800 | 206,100 |
| Net ... ... | 556,980 | 575,600 | 567,600 | 395,000 |

The lower receipts in 1901–1902 were due to the suspensions of tribute that have been allowed on account of the famine. In the "assignments and compensations" in the Budget for 1903–1904 provision is made for the first time for the annual rent that is to be paid to the Nizam under the arrangement for the administration of Berar, concerning which information has been given to Parliament in Parliamentary Paper Cd. 1321 of 1902.

*Opium.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Receipts ... ... ... | 4,852,022 | 4,229,000 | 4,503,300 | 4,381,800 |
| Charges ... ... ... | 1,611,954 | 1,777,000 | 1,647,800 | 1,742,500 |
| Net ... ... ... | 3,240,068 | 2,452,000 | 2,855,500 | 2,639,300 |

In 1901–1902 the average price obtained at the Calcutta opium sales was higher than that realised in 1902–1903 and anticipated in 1903-1904; moreover, the crop was small and the payments to cultivators were therefore low. The estimate for 1903-1904 of payments to cultivators is made on the assumption that the crop will be normal. An improvement is anticipated in the exports of Malwa opium, of which in recent years the crops have been poor. Statistics are appended :—

| | Bengal. | | Bombay. | | Chests of Bengal Opium produced. | Payments to Cultivators, including purchase of Opium. |
|---|---|---|---|---|---|---|
| | Chests sold. | Average price. | Chests of Malwa Opium passed for Export. | Rate of Duty per Chest. | | |
| | | Rs. | | Rs. | | £ |
| Accounts, 1901–1902 ... | 48,000 | 1,297 | 16,280 | 500 | 44,457 | 1,443,056 |
| Budget, 1902–1903 ... | 48,000 | 1,100 | 16,400 | 500 | — | 1,600,000 |
| Revised Estimate, 1902–1903. | 48,000 | 1,144 | 19,720 | 500 | 44,723 | 1,486,700 |
| Budget, 1903–1904 ... | 48,000 | 1,100 | 20,300 | 500 | — | 1,567,000 |

*Salt.*

| | £ |
|---|---|
| Accounts, 1901–1902... ... ... ... | 5,673,991 |
| Budget, 1902–1903 ... ... ... ... | 5,711,700 |
| Revised Estimate, 1902–1903 ... ... | 5,783,700 |
| Budget, 1903–1904 ... ... ... ... | 4,688,800 |

The increase in the Revised Estimate for 1902–1903 as compared with the Accounts for the previous year is attributed partly to improved facilities of distribution favouring consumption, partly to an improvement in the material condition of consumers. The increase would have been larger by £40,000 but for the reduction in the Salt Duty, which came into force on the 18th March, 1903, and lessened the receipts for the last fortnight of the year.

The decrease in the Budget for 1903–1904 is due to the reduction in the duty (*see* page 6 above).

*Stamps.*

| | £ |
|---|---|
| Accounts, 1901–1902... ... ... ... | 3,409,436 |
| Budget, 1902–1903 ... ... ... ... | 3,441,000 |
| Revised Estimate, 1902–1903 ... ... | 3,432,800 |
| Budget, 1903–1904 ... ... ... ... | 3,508,600 |

The Revised Estimate for 1902–1902 includes receipts of £29,000 on account of Berar. It shows some falling off in the Central Provinces, United Provinces, Madras, and Bombay.

A moderate improvement is anticipated in 1903–1904. The receipts include £57,000 on account of Berar.

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

*Excise.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 4,025,770 |
| Budget, 1902–1903 ... ... ... ... | 4,072,600 |
| Revised Estimate, 1902–1903 ... ... | 4,333,000 |
| Budget, 1903–1904 ... ... ... ... | 4,457,700 |

The figures show an improvement in the Excise Revenue of all Provinces, which is attributed to increased prosperity.

*Provincial Rates.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 2,737,448 |
| Budget, 1902–1903 ... ... ... ... | 2,731,100 |
| Revised Estimate, 1902–1903 ... ... | 2,727,900 |
| Budget, 1903–1904 ... ... ... ... | 2,780,800 |

The receipts for 1903–1904 include £44,600 on account of Berar.

*Customs.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 3,734,517 |
| Budget, 1902–1903 ... ... ... ... | 3,517,400 |
| Revised Estimate, 1902–1903 ... ... | 3,735,900 |
| Budget, 1903–1904 ... ... ... ... | 3,515,700 |

The Budget Estimate for 1902–1903 allowed for some reduction of the abnormal receipts of the previous year, a decline being anticipated in the revenue from sugar, silver, and cotton. The fall in sugar and cotton has proved even greater than was estimated, the revised figures showing a decline of £132,900 in countervailing sugar duties as compared with 1901–1902, of £23,000 in ordinary sugar duties, and of £56,700 in the receipts from cotton manufactures. The falling off under sugar is due to the imposition of additional countervailing duties during the year, which practically stopped the imports from Austria-Hungary and Germany. On the other hand, an exceptional harvest in Burma caused an increase of £184,900 in the export duty on rice, and the receipts from silver and other metals were greater by £71,400.

In consequence of the legislation just referred to, it is anticipated that the yield of the countervailing duties on sugar will be considerably less in 1903–1904 than in the preceding year. It is also assumed that the exports of rice and the imports of silver will be below the very high level of 1902–1903, but an increase of the receipts from the import and excise duties on cotton is expected.

*Assessed Taxes.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 1,362,227 |
| Budget, 1902–1903 ... ... ... ... | 1,357,300 |
| Revised Estimate, 1902–1903 ... ... | 1,403,300 |
| Budget, 1903–1904 ... ... ... ... | 1,179,300 |

The revenue under this head consists almost entirely of the income tax receipts, and usually increases from year to year. The decrease anticipated in 1903–1904 is due to the reduction in the rate of the income tax from the 1st April, 1903, particulars of which are given at page 6.

*Registration.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 312,081 |
| Budget, 1902–1903 ... ... ... ... | 312,300 |
| Revised Estimate, 1902–1903 ... ... ... | 307,300 |
| Budget, 1903–1904 ... ... ... ... | 320,800 |

The receipts are principally derived from fees for registering documents.

*Mint.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Receipts ... ... ... | 555,369 | 66,200 | 418,100 | 366,700 |
| Charges ... ... ... | 504,029 | 111,300 | 410,900 | 404,200 |
| Net receipts ... | 51,340 | *—45,100* | 7,200 | *—37,500* |

The largest items in the figures above are those relating to the net profit on the coinage of new rupees. This profit is not retained as a part of the ordinary revenue of the Government of India, but is transferred in the year in which it accrues to the Gold Reserve Fund. The receipts shewn above include the following amounts on account of realised or estimated profit, and the charges include in each year a corresponding amount on account of actual or anticipated transfers to the Gold Reserve Fund :—

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 415,100 |
| Budget, 1902–1903 ... ... ... ... | Nil |
| Revised Estimate, 1902–1903 ... ... ... | 263,400 |
| Budget, 1903–1904 ... ... ... ... | 288,000 |

The amount shewn in the Budget for 1903–1904 is the estimated profit on the issue of British rupees to Native States and on the coinage of £300,000 silver bullion bought by the Government of India in 1902–1903.

The other items which go to make up the receipts under the head "Mint" include the fees for coinage of dollars for use in Hong Kong and the Straits Settlements, and the gain on the copper coinage.

The charges for the three years include the cost of withdrawing and re-coining the rupees bearing the date 1840, which comprise all rupees issued between the years 1840 and 1862. Their withdrawal and recoinage began in July, 1901, and is being pushed on as rapidly as possible. It was estimated in March, 1902 that the amount then in circulation was about 21 crores, or £14,000,000, so that the operation is likely to extend over some years. The net loss anticipated in 1903–1904 is due to the expenditure on this account.

*Miscellaneous.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Receipts ... ... ... | 345,057 | 320,400 | 320,900 | 354,200 |
| Charges ... ... ... | 322,818 | 329,800 | 564,100 | 303,400 |
| Net receipts ... | 22,239 | *—9,400* | *—243,200* | 50,800 |

The receipts under this head consist mainly of rents, unclaimed deposits, contributions, and premiums on bills, while the principal charges are for the up-keep of minor establishments, the remittance of treasure, charitable donations, and irrecoverable loans written off. The figures given above include the following charges on account of remission of advances made to agriculturists during the famine, chiefly in Bombay, viz. :—Accounts, 1901–1902, £140,000 ; Budget,

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

1902–1903, £133,500 ; Revised Estimate, 1902–1903, £207,300 ; Budget, 1903–1904, £67,200. A net charge of £100,500 on account of Berar is included in the Revised Estimate for 1902–1903.

*Exchange.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 25,494 |
| Budget, 1902–1903 ... ... ... ... | *—20,300* |
| Revised Estimate, 1902–1903 ... ... ... | 36,900 |
| Budget, 1903–1904 ... ... ... ... | 15,800 |

The average rate obtained for bills and telegraphic transfers sold by the Secretary of State for India during the year 1901–1902 was 15·988 pence per rupee, but there was a slight gain through remittances made for railway companies at contract rates. In 1902–1903 the average rate for bills and transfers was 16·0018 pence per rupee.

## NET EXPENDITURE.

*Debt Services.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Interest on Total Debt ... ... ... | 7,062,928 | 7,175,000 | 7,097,400 | 7,117,300 |
| *Deduct* amount chargeable to Railways (*included under Railways, page* 22). | 4,554,890 | 4,686,400 | 4,687,000 | 4,834,800 |
| *Deduct* amount chargeable to Irrigation (*included under Irrigation, page* 24). | 944,123 | 969,800 | 967,400 | 994,400 |
| Interest on Ordinary Debt ... ... ... | 1,563,915 | 1,518,800 | 1,443,000 | 1,288,100 |
| Interest on other obligations ... ... ... | 380,423 | 396,300 | 396,500 | 418,500 |
| Total Charges ... ... ... ... ... | 1,944,338 | 1,915,100 | 1,839,500 | 1,706,600 |
| Receipts ... ... ... ... ... ... | 785,680 | 764,200 | 872,200 | 730,600 |
| Net Charges ... ... ... ... ... | 1,158,658 | 1,150,900 | 967,300 | 976,000 |

The chief charge included under Debt Services is Interest on Ordinary Debt. The total debt is classified in the Accounts as (1) Public Works Debt and (2) Ordinary Debt. The amount entered as belonging to the former category is the equivalent of the total capital expenditure which has been incurred by the State on Public Works ; the "Ordinary Debt" consists of the remainder of the debt. In any year in which, owing to the use of revenue or deposits for the construction of Public Works, the capital expenditure of the year exceeds the amount of debt incurred in the year, the effect of this system of classification is to cause a decrease to be shown in the amount of the Ordinary Debt and of the interest thereon. The figures in the table above show a decrease due to this cause.

The most important of the "other obligations" referred to in the table above are the Savings Banks Balances and the Service Funds and other special funds held by the Government of India.

The receipts shewn in the table include the interest received in India on loans granted by the Government to Native States, Municipalities, Port Trusts, &c., and in England on the balances of the Secretary of State in Council.

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

## ARMY.

### *India.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| NET CHARGES IN INDIA. | | | | |
| Effective Services :— | £ | £ | £ | £ |
| Army and Garrison Staff ... | 366,646 | 384,840 | 385,000 | 397,100 |
| Regimental Pay, Allowances and Charges. | 5,233,619 | 5,895,080 | 5,502,900 | 6,067,880 |
| Supply and Transport... ... | 2,447,489 | 2,506,680 | 2,460,900 | 2,552,400 |
| Remount and Veterinary Establishments. | 185,807 | 260,570 | 284,000 | 306,140 |
| Medical Establishment ... | 431,207 | 565,000 | 496,000 | 601,740 |
| Ordnance Establishment ... | 500,503 | 752,860 | 592,000 | 705,870 |
| Other Effective Services ... | 963,950 | 952,900 | 1,005,900 | 849,960 |
| Total Effective ... ... | 10,129,221 | 11,317,930 | 10,726,700 | 11,481,090 |
| Non-effective Charges ... ... | 550,827 | 550,470 | 566,000 | 580,310 |
| Total (Effective and Non-effective) | 10,680,048 | 11,868,400 | 12,292,700 | 12,061,400 |

### *England.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| Effective Services :— | | | | |
| Charges— | £ | £ | £ | £ |
| Payments to War Office for British Forces in India. | 64,010 | 762,500 | 852,000 | 775,000 |
| Furlough ... ... ... | 310,694 | 338,000 | 360,000 | 338,000 |
| Indian Troop Service and Passage of Officers. | 204,448 | 269,000 | 378,500 | 349,100 |
| Miscellaneous ... ... ... | 24,663 | 42,000 | 52,300 | 27,100 |
| Stores ... ... ... ... | 1,428,445 | 1,460,200 | 1,252,600 | 1,229,600 |
| Total ... ... ... | 2,032,260 | 2,871,700 | 2,895,400 | 2,718,800 |
| Receipts— | | | | |
| Contribution of Imperial Government towards Transport Charges. | 130,000 | 130,000 | 130,000 | 130,000 |
| Contribution of Imperial Government towards Military Charges for Aden. | 100,000 | 100,000 | 100,000 | 100,000 |
| Value of Clothing transferred to Imperial Government. | 25,487 | 111,600 | 58,300 | 207,200 |
| Total ... ... ... | 255,487 | 341,600 | 288,300 | 437,200 |
| Net Charge for Effective Services ... | 1,776,773 | 2,530,100 | 2,607,100 | 2,281,600 |
| Non-effective Charges (net) ... | 2,329,521 | 2,377,000 | 2,335,100 | 2,309,300 |
| Total, England ... ... | 4,106,294 | 4,907,100 | 4,942,200 | 4,590,900 |
| Grand Total ... ... | 14,786,342 | 16,775,500 | 16,234,900 | 16,652,300 |

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

*Charges in India.*—The variations shewn above in the figures for expenditure in India are largely due to the reduction of the establishment through the absence of troops in South Africa, China, and Somaliland. The savings from this cause, for which allowance is made in the figures given above, are as follows :—

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 743,000 |
| Budget, 1902–1903 ... ... ... ... | Nil. |
| Revised Estimate, 1902–1903 ... ... ... | 479,500 |
| Budget, 1903–1904 ... ... ... ... | Nil. |

The figures for 1902–1903 and 1903–1904 include provision for the addition of 2*d.* a day to the pay of British soldiers in India issued under the new recruiting scheme. The charge on this account in the estimates is as follows :—

| | £ |
|---|---|
| Budget, 1902–1903 ... ... ... ... | 226,000 |
| Revised Estimate, 1902–1903 ... ... ... | 214,300 |
| Budget, 1903–1904 ... ... ... ... | 204,800 |

Since the 1st of October, 1902, the Hyderabad Contingent has been paid by the Government of India, and the following additional charges are included on this account in the Revised Estimate for 1902–1903 and the Budget for 1903–1904, viz. :—

| | £ |
|---|---|
| Revised Estimate, 1902–1903 ... ... ... | 113,900 |
| Budget, 1903–1904 ... ... ... ... | 237,600 |

*Charges in England.*—The most noteworthy variations in the figures for Army Expenditure in England are those which occur under the heading "Payments to War Office on account of British Forces in India." Under this heading are included (1) the "capitation rate" on account of services rendered by the War Office chiefly in connection with the training of British soldiers who are sent to join the Indian establishment, and (2) deferred pay earned by soldiers during their Indian service. The gross sum payable in respect of 1901–1902 was £604,889 (capitation rate £500,000 and deferred pay £104,889), but during the year £148,548 was refunded by the War Office on account of over payments in respect of 1899–1900 and £172,331 in respect of 1900–1901, and £220,000 was received from the War Office as a moiety of the cost of bounties given to soldiers in India in 1901–1902 to extend their service with the colours; so that the net payment was £64,010. The estimated charge in 1902–1903 is £517,000 for capitation rate and £335,000 for deferred pay; and in 1903–1904 £533,000 for capitation rate and £242,000 for deferred pay.

The increased expenditure in England on the Troop Service in 1902–1903 and 1903–1904 is due to the restoration of the system of Indian reliefs after the dislocation that occurred during the war in South Africa.

In each of the years dealt with in this Memorandum provision has been made for expenditure on measures for increasing the efficiency of the Army. The special provision for such measures in the Budget for 1903–1904 (which is included partly in the Estimates of expenditure in India and partly in those of expenditure in England) amounts to £667,000. The most important of the items in this total are £226,700 for continuance of the programme for re-arming the Native Army, Volunteers, and Imperial Service Troops, £103,700 towards the cost of erecting a rifle factory at Ishapore, and £87,400 for the Ishapore Rolling Mills; other measures for which provision is made in 1903–1904 are an increase in the number of British officers of the Native Army, an increase in the pay of officers of the Royal Army Medical Corps serving in India, the reorganization of the departments for the control of horse and mule breeding and of the remounting of the Army, the formation of a Corps of Indian Coast Artillery, improvement of the Volunteer Force, reorganisation of Mule Corps, provision of mules for machine gun sections in the field army, and the establishment of new military dairies.

*Military Works.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 917,140 |
| Budget, 1902–1903 ... ... ... ... | 958,100 |
| Revised Estimate, 1902–1903 ... ... | 1,044,500 |
| Budget, 1903–1904 ... ... ... ... | 1,009,700 |

The figures for each of the three years include expenditure on important new works. In 1903-1904 provision is made towards the cost of the Jubbulpore Gun Carriage Factory, the Ishapore Small Arms Factory, the Wellington Cordite Factory, and the Ishapore Rolling Mills.

*Special Defence Works.*

Budget, 1903–1904 ... ... ... ... £120,000

This sum is provided as the first instalment of the expenditure required to carry out a scheme of special coast defences.

*Collection of Revenue.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Land Revenue .... ... | 2,861,735 | 3,065,500 | 2,946,300 | 3,183,100 |
| Forest ... ... ... | 705,581 | 824,000 | 787,800 | 873,000 |
| Salt ... ... ... ... | 343,630 | 358,300 | 345,300 | 364,300 |
| Stamps ... ... ... | 105,817 | 116,400 | 112,400 | 125,500 |
| Excise ... ... ... | 166,155 | 205,700 | 189,300 | 241,900 |
| Provincial Rates ... ... | 42,455 | 46,600 | 41,800 | 46,500 |
| Customs ... ... ... | 161,475 | 168,700 | 162,100 | 177,000 |
| Assessed Taxes ... ... | 23,823 | 24,400 | 24,200 | 25,200 |
| Registration ... ... | 171,736 | 175,100 | 172,000 | 179,900 |
| Total Charge ... ... | 4,582,407 | 4,984,700 | 4,781,200 | 5,216,400 |

The most important item is the collection of Land Revenue. The charges under this head include the cost of district administration, of the Departments of land records and agriculture, and of survey and settlement operations, allowances to district and village officers, and commission on collections. The Revised Estimate for 1902–1903 includes £22,000, and the Budget for 1903–1904 £102,000, on account of Berar. Among other causes of the increased charge in 1903–1904 are the provision for survey and settlement operations in Bengal and the revision of village establishments in Madras.

The increased expenditure under Forests is distributed over several provinces. The increase is greatest in Burma, from which province the largest portion of the revenue is derived.

The increase under Excise has occurred chiefly in Burma, where large additions have been made to the preventive and controlling establishments with a view to the protection of the revenue and the better regulation of the sale of opium.

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

*Post Office.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Receipts ... ... ... | 1,383,709 | 1,377,100 | 1,435,000 | 1,441,400 |
| Charges ... ... ... | 1,280,624 | 1,354,000 | 1,343,600 | 1,434,400 |
| Net revenue ... ... | 103,085 | 23,100 | 91,400 | 7,000 |

It is estimated that in 1902–1903 the receipts have been increased by about £20,000 and the charges by about £9,000 in consequence of the Delhi Durbar. Provision is made in 1903–1904 for increased expenditure on establishments, for increased payments to railway companies, and for an additional payment of £20,000 to the British India Steam Navigation Company for a new Persian Gulf line service.

*Telegraph.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Charges ... ... ... | 904,187 | 945,200 | 919,900 | 1,014,300 |
| Receipts ... ... ... | 908,109 | 831,400 | 882,900 | 884,400 |
| Net charge ... ... | — 3,922 | 113,800 | 37,000 | 129,900 |

The charges include the following amounts for capital expenditure:— 1901–1902, £276,176; 1902–1903 (Revised Estimate), £258,900; 1903–1904 (Budget), £292,300. There is also a net charge in the Budget for 1903–1904 of £31,100, in respect of the guarantee payable in connection with the reduction of the rate for foreign telegrams.

The reduction in the receipts since 1901–1902 occurs in the Indo-European Telegraph Department. The improvement in the receipts shown in the Revised Estimate for 1902–1903 as compared with the Budget is largely due to the Delhi Durbar.

*Railways.*

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| State Railways:— | £ | £ | £ | £ |
| Gross Receipts ... ... | 19,277,226 | 18,916,900 | 19,060,900 | 19,371,600 |
| Working Expenses ... | 9,492,334 | 9,401,700 | 9,784,800 | 9,903,200 |
| Interest on Capital spent or advanced by the State. | 4,554,890 | 4,686,400 | 4,687,000 | 4,834,800 |
| Interest on Capital deposited by Companies. | 1,077,660 | 1,195,600 | 1,170,500 | 1,259,400 |
| Annuities in purchase of railways. | 2,997,759 | 2,999,700 | 2,999,200 | 3,003,900 |
| Total charges ... ... | 18,122,643 | 18,283,400 | 18,641,500 | 19,001,300 |
| Net receipts ... ... | 1,154,583 | 633,500 | 419,400 | 370,300 |
| Guaranteed Railways:— | | | | |
| Net charge to the State... | 249,228 | 197,700 | 205,900 | 233,500 |
| Miscellaneous charges (net) | 58,739 | 140,900 | 52,900 | 95,900 |
| Net receipts from all Railways. | 846,616 | 294,900 | 160,600 | 40,900 |

Before 1899–1900 the Railway Revenue Account always shewed a net charge. From that year onwards it has shewn a net receipt. The figures from 1894–1895 are as follows :—

| | | £ |
|---|---|---|
| 1894–1895 | Net charge | 295,539 |
| 1895–1896 | „ | 84,820 |
| 1896–1897 | „ | 1,152,467 |
| 1897–1898 | „ | 709,313 |
| 1898–1899 | „ | 620,165 |
| 1899–1900 | Net receipt | 76,756 |
| 1900–1901 | „ | 325,124 |
| 1901–1902 | „ | 846,616 |
| 1902–1903 (Revised Estimate.) | „ | 160,600 |
| 1903–1904 (Budget Estimate.) | „ | 40,900 |

The profit derived by the State from the railways arises from the State lines, under which head are included not only the lines worked by the State (of which the most important are the North-Western, Eastern Bengal, and Oudh and Rohilkhand systems), but also lines which, being the property of the State, are worked by companies. Among the most important of the lines included in the latter class are the East Indian, Great Indian Peninsula, Bengal-Nagpur, Indian Midland, Rajputana-Malwa, Assam-Bengal, Southern Mahratta, South Indian, and Burma Railways.

The gross receipts in 1901–1902 were very large as compared with the standard of previous years. The figures for 1902–1903 shew a falling off, and only a moderate increase is anticipated in 1903–1904. Excluding, for the purpose of comparison, the receipts of the Great Indian Peninsula Railway, which was transferred from the class of guaranteed railways to that of State Railways in 1900–1901, the gross receipts for 10 years are as follows:— 1894–1895, £12,101,386 ; 1895–1896, £12,372,426 ; 1896–1897, £11,759,711 ; 1897–1898, £12,696,340 ; 1898–1899, £13,075,980 ; 1899–1900, £14,653,223 ; 1900–1901, £15,170,313 ; 1901–1902, £16,432,994 ; 1902–1903 (Revised Estimate), £16,144,200 ; 1903–1904 (Budget), £16,551,600. In 1902–1903 the expenditure on maintenance and renewals was high, and provision is made for further large expenditure of this nature in 1903–1904.

The charge for annuities includes the following payments in redemption of capital : 1901–1902, £590,100 ; 1902–1903, £610,200 ; 1903–1904, £631,000.

The transactions included under the heading " Guaranteed Railways " are, with slight exceptions, those of the Madras Railway Company and of the Bombay, Baroda and Central India Railway Company. In the case of both railways the net traffic receipts fall short of the charges for the guaranteed interest and for the share of " surplus profits " payable by the Government of India to the Companies under the Contracts. The amount of the deficiency is as follows : Madras Railway Company, 1901–1902, £191,512 ; 1902–1903 (Revised Estimate), £166,730 ; 1903–1904, £197,370 ; Bombay, Baroda and Central India Railway Company, 1901–1902, £64,324 ; 1902–1903 (Revised Estimate), £41,170 ; 1903–1904 (Budget), £38,200.

The miscellaneous charges include expenditure in connection with minor companies, surveys, &c.

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

*Irrigation.*

| —— | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| MAJOR WORKS: | £ | £ | £ | £ |
| Receipts ... ... ... | 2,372,975 | 2,553,800 | 2,692,000 | 2,625,500 |
| Working Expenses ... ... | 701,920 | 737,900 | 765,000 | 757,900 |
| Interest on Debt ... ... | 944,123 | 969,800 | 967,400 | 994,400 |
| Net Receipts ... ... ... | 726,932 | 846,100 | 959,600 | 873,200 |
| MINOR WORKS: | | | | |
| Receipts ... ... ... | 164,598 | 142,900 | 143,000 | 169,800 |
| Expenditure ... ... ... | 718,658 | 914,700 | 850,800 | 980,300 |
| Net Expenditure ... ... | 554,060 | 771,800 | 707,800 | 810,500 |
| Net Receipts, Major and Minor Works. | 172,872 | 74,300 | 251,800 | 62,700 |

The improvement in the receipts from Major Works shewn in the Revised Estimate for 1902–1903 as compared with the Budget occurs mainly in the Punjab, the United Provinces of Agra and Oudh, and Bengal, the canals which shew the largest increases being the Chenab, Western Jumna, Bari Doab, and Ganges.

In the Budget for 1902–1903 a special grant of £166,700 (25 lakhs) was made for Minor Irrigation Works, but projects were not ready in time to allow of the whole grant being spent with advantage in the year. A further grant of 25 lakhs is made in the Budget for 1903–1904.

*Famine Relief and Insurance.*

| —— | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Famine Relief ... ... ... | 529,181 | 423,200 | 313,500 | 102,000 |
| Protective Railways... ... ... | — | — | 10,300 | 153,300 |
| Protective Irrigation Works ... | 70,693 | 93,900 | 106,400 | 166,700 |
| Reduction or avoidance of Debt ... | 284,638 | 474,200 | 558,000 | 578,000 |
| Total ... ... ... | 884,512 | 991,300 | 988,200 | 1,000,000 |
| Add net loss on Bengal-Nagpur Railway, included under Railway Revenue Account. | 115,488 | 8,700 | 11,800 | — |
| Grand Total ... ... | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |

A sum of not less than £1,000,000 is annually appropriated for the purposes of Famine Relief and Insurance. When the outlay on direct famine-relief is less than this sum, the balance is used partly for the construction or

maintenance of protective railways and irrigation works (the cost of which is regularly defrayed from revenue) and partly as a contribution towards the capital expenditure on ordinary public works, which would otherwise be met from accumulated balances or from borrowed money. The amount of this contribution is shown under the head of "Reduction or Avoidance of Debt." The result of using, towards capital expenditure, a part of the provision for Famine Relief and Insurance is that the assets of the Government of India are increased, without a corresponding increase of their liabilities; and this acts as a set-off to the increase of the net liabilities which occurs when, in famine years, expenditure from relief has to be met in part from borrowed money.

The expenditure on famine relief shewn above for 1901–1902 occurred mainly in Bombay. In the Budget for 1903–1904 provision is made for an expenditure of £100,000 on Relief in the Central Provinces, and £2,000 in the United Provinces of Agra and Oudh.

The provision for Protective Railways in the Budget for 1903–1904 is intended for the construction of feeder lines in Madras.

The net charge, if any, for working the Bengal-Nagpur and the Indian Midland Railways, which were constructed as protective works, is debited to the Famine Insurance Grant, though, for convenience, the cost is included in the Railway Revenue Account.

*Civil Departments.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... | 9,885,601 |
| Budget, 1902–1903 ... ... ... ... | 10,864,100 |
| Revised Estimate, 1902–1903 ... ... | 10,325,800 |
| Budget, 1903–1904 ... ... ... ... | 10,923,400 |

The following table shews the charges for the several departments :—

| | Accounts, 1901–1902. | Budget, 1902–1903. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General Administration . . | 1,362,755 | 1,362,300 | 1,518,000 | 1,423,600 |
| Law Courts ... ... | 1,925,531 | 2,037,200 | 1,957,700 | 2,081,400 |
| Jails ... ... ... | 521,044 | 539,900 | 474,700 | 530,400 |
| Police ... ... ... | 2,663,490 | 2,809,100 | 2,717,500 | 2,856,800 |
| Marine ... ... ... | 452,810 | 373,300 | 347,200 | 399,700 |
| Education ... ... ... | 958,999 | 1,311,300 | 1,061,800 | 1,328,400 |
| Ecclesiastical ... ... | 112,776 | 118,500 | 112,000 | 119,500 |
| Medical ... ... ... | 793,842 | 966,800 | 865,500 | 958,900 |
| Political ... ... ... | 687,074 | 902,800 | 873,600 | 750,200 |
| Scientific and Minor Departments. | 407,280 | 442,900 | 398,000 | 474,500 |
| Total ... ... | 9,885,601 | 10,864,100 | 10,325,800 | 10,923,400 |

The greater part of the increase under General Administration in the Revised Estimate for 1902–1903 over the Budget is due to expenses in connection with the Delhi Durbar, but £12,870 is included for Berar.

The larger provision for expenditure on Law Courts in 1903–1904 is mainly required for the revision of establishments in various provinces.

The increase in Police Expenditure shewn in the Budget for 1903–1904 occurs mainly in Bengal and Burma.

Appendix II.

Notes on the main heads of Net Revenue and Expenditure.

Special grants of £290,000 were made to the Provincial Governments for Education in the Budget for 1902–1903. In some cases Provincial Governments have decided to devote a portion of these grants to the construction of school buildings, and the expenditure incurred for this purpose is transferred to the head "Civil Works"; a portion of the grants was not spent during the year and will remain available for future years. Further grants of £266,700 are provided in the Budget for 1903–1904.

The Political Charges in the Revised Estimate for 1902–1903 include £197,400 for the Delhi Durbar.

*Miscellaneous Civil Charges.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 3,559,115 |
| Budget, 1902–1903 ... ... ... ... | 3,625,400 |
| Revised Estimate, 1902–1903 ... ... | 3,664,900 |
| Budget, 1903–1904 ... ... ... ... | 3,666,600 |

The charges under this head include Territorial and Political Pensions, Furlough and Absentee Allowances, Superannuation Allowances and Pensions, and Stationery and Printing. The chief increase occurs under Superannuation Allowances and Pensions, for which the net charge is as follows :—

| —— | India. | England. | Total. |
|---|---|---|---|
| | £ | £ | £ |
| 1901–1902 ... ... ... ... | 666,093 | 1,894,955 | 2,561,048 |
| 1902–1903 (Revised Estimate) ... | 695,500 | 1,931,800 | 2,627,300 |
| 1903–1904 (Budget) ... ... ... | 712,500 | 1,948,900 | 2,661,400 |

*Civil Works.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | 3,235,929 |
| Budget, 1902–1903 ... ... ... ... | 3,785,600 |
| Revised Estimate, 1902–1903 ... ... | 3,550,800 |
| Budget, 1903–1904 ... ... ... ... | 3,983,300 |

In the Budget for 1902–1903 special grants, amounting to £363,600, were made to Provincial Governments for expenditure on Civil Works, but the full amount provided was not spent in the year. The largest saving occurred in Madras. Further grants, amounting to £266,700, were made at the end of 1902–1903 for expenditure in 1903–1904, and the amount of these grants is included in the Budget Estimate of expenditure for the latter year.

*Provincial and Local Railways.*

| | £ |
|---|---|
| Accounts, 1901–1902 ... ... ... ... | – *66,709* |
| Budget, 1902–1903 ... ... ... ... | 87,600 |
| Revised Estimate, 1902–1903 ... ... ... | 53,900 |
| Budget, 1903–1904 ... ... ... ... | 51,600 |

The credit in 1901–1902 was due to the fact that the Mayavaram-Mutupet Railway, the expenditure on which had been defrayed in part from revenue, has been transferred to the Tanjore District Board, the Government expenditure being regarded as a loan to the Board. The further expenditure by the Board in 1902–1903 and 1903–1904 is included in the "Local" section of the Accounts.

*Provincial Balances.*

Notes on the main heads of Net Revenue and Expenditure.

In 1901–1902 the Government of India, having regard to the strain that had been thrown on Provincial Revenues by famine, made special grants of £1,362,900 to Provincial Governments; and the balances of those Governments were higher by £1,072,300 on 31st March, 1902, than on 31st March, 1901.

In the Budget for 1902–1903 grants of £1,165,400 were provided for Provincial Governments, of which £266,700 were for expenditure on Education, £213,300 for Civil Works, £166,700 for Irrigation, £120,000 for Administrative Improvements, and £398,700 was given as compensation for loss of Revenue in 1902–1903 and subsequent years, due to the remission of famine arrears. It was anticipated, when the Budget was prepared, that during the year the balances of the Provincial Governments would be reduced by £1,368,100. The Revenue of the Provincial Governments during the year was, however, greater than had been anticipated, and a considerable portion of the expenditure which was to have been incurred on Education, Civil Works, Medical Establishments, Police, General Administration, Law Courts, Jails, and other Services had to be postponed pending the completion of schemes. Moreover, the Government of India, when preparing the Revised Estimates for 1902–1903, decided to provide from the Revenue of that year £266,700 for expenditure on Provincial Objects in 1903–1904. In consequence, the Revised Estimate shews an increase of £56,100 in the Provincial Balances instead of the anticipated reduction.

In the Budget for 1903–1904 further grants of £366,900 are made, viz.:— £266,700 for Education and £100,200 for District and other Establishments, and it is anticipated that the Provincial Governments will spend during the year, in addition to these grants, £1,383,500 from their balances.

In the ordinary course, new Provincial settlements for all Provinces would have been introduced in 1902–1903, and this was actually done as regards Burma. But, as the circumstances of the period during which the settlements of 1897 have been in force were abnormal, and as important questions relating to the general character of future settlements are under consideration, it was decided to postpone the new settlements in the rest of India. It is hoped that new arrangements will be brought into effect in Bengal, the United Provinces, Assam, and Madras in 1904–1905, and in Bombay, the Central Provinces, and the Punjab in 1905–1906.

Appendix III.

# APPENDIX III.

Home Charges.

## Home Charges.

The following is an analysis of the Net Expenditure in England charged on the Revenue of the year :—

| Net Expenditure. | Accounts, 1901–1902. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|
| | £ | £ | £ |
| Interest and Management of Debt (excluding Interest charged in Railway Revenue Account) .. .. .. .. .. .. .. | 2,975,250 | 2,899,900 | 3,005,500 |
| Railway Revenue Account .. .. .. .. .. .. .. | 6,411,782 | 6,521,700 | 6,638,700 |
| Civil Administration: Payments on account of Departments in India, passage, outfit, &c. .. | 37,184 | 39,800 | 31,300 |
| Postal Subsidy .. .. .. .. .. .. .. .. | 52,000 | 52,000 | 52,000 |
| Telegraph: Red Sea Company's Annuity .. .. .. .. .. | 18,027 | 18,000 | 18,000 |
| „ Indo-European .. .. .. .. .. .. | 102,939 | 87,100 | 61,600 |
| „ Joint Purse Guarantee .. .. .. .. .. | — | — | 38,000 |
| Public Works: Civil Engineering College .. .. .. .. .. | 14,071 | 11,800 | 18,400 |
| „ Other Charges .. .. .. .. .. .. | 1,672 | 3,500 | 2,00 |
| Marine: His Majesty's ships in Indian Seas .. .. .. .. | 107,333 | 105,500 | 100,200 |
| „ Indian Government Defence Vessels .. .. .. .. | 65,289 | 64,500 | 14,000 |
| „ Other Charges .. .. .. .. .. .. .. | 880 | 2,000 | 2,000 |
| India Civil Service: Allowances to Candidates, Examinations, &c. .. | 7,749 | 7,000 | 8,100 |
| Lunatics: Maintenance .. .. .. .. .. .. .. | 3,025 | 2,400 | 2,400 |
| Political Charges: Persian Mission and Minor Consulates .. .. | 6,400 | 5,000 | 4,100 |
| „ Pensions: Territorial and Political .. .. .. | 10,722 | 10,800 | 10,800 |
| „ Other Charges .. .. .. .. .. .. .. | 486 | 2,800 | 1,500 |
| India Office: Salaries of Establishment .. .. .. .. .. | 130,519 | 130,400 | 130,100 |
| „ Auditor's Department .. .. .. .. .. | 7,374 | 7,600 | 7,000 |
| „ Store Department .. .. .. .. .. .. | 23,792 | 23,100 | 24,400 |
| „ Stationery, Postage, Telegrams, and other Charges .. .. | 14,898 | 22,200 | 27,100 |
| Army, Effective: Home Charges of British Forces serving in India (including receipt on account of Aden) .. .. .. .. | *35,179* | 758,000 | 693,000 |
| „ „ Troop Service and Transport (including receipt from War Office) .. .. .. .. .. .. | 63,454 | 217,000 | 170,900 |
| „ „ Other Charges .. .. .. .. .. .. | 24,200 | 51,700 | 27,100 |
| Stores: Civil and Public Works .. .. .. .. .. .. | 268,062 | 290,300 | 255,200 |
| „ Telegraph .. .. .. .. .. .. .. .. | 162,611 | 150,000 | 160,500 |
| „ Marine .. .. .. .. .. .. .. .. | 140,849 | 75,500 | 138,100 |
| „ Military .. .. .. .. .. .. .. .. | 1,414,415 | 1,226,400 | 1,070,600 |
| „ Miscellaneous Charges .. .. .. .. .. .. | 7,237 | 10,000 | 10,000 |
| Furlough: Civil and Marine .. .. .. .. .. .. .. | 251,807 | 249,000 | 257,500 |
| Military .. .. .. .. .. .. .. .. | 309,883 | 354,000 | 320,000 |
| „ Telegraph and Public Works .. .. .. .. .. | 54,231 | 65,000 | 61,000 |
| Non-Effective Charges: Civil and Marine .. .. .. .. .. | 1,296,631 | 1,338,500 | 1,353,600 |
| „ Military .. .. .. .. .. .. .. .. | 2,927,845 | 2,928,400 | 2,904,600 |
| Total .. .. .. .. .. .. .. | 16,877,447 | 17,730,900 | 17,619,300 |

There is an increase in the Budget for 1903–1904, as compared with the Accounts for 1901–1902, of £226,918 in the Railway Revenue Account, of £838,525 in Army-Effective, of £22,579 in Furlough Pay, and of £69,907 in other services. On the other hand, there is a decrease of £358,774 in Stores, mainly Army, and of £57,302 under Marine ; so that the increase in the net sterling Expenditure is £741,853.

The Expenditure in England not charged on the Revenues of the year, according to the Accounts and Estimates, is as follows :—

| Expenditure. | Accounts, 1901–1902. | Revised Estimate, 1902–1903. | Budget, 1903–1904. |
|---|---|---|---|
| | £ | £ | £ |
| Capital outlay on construction of State Railways .. .. .. .. | 853,201 | 1,518,200 | 1,806,000 |
| „ „ on Irrigation Works .. .. .. .. .. .. | 7,317 | 6,500 | 7,400 |
| Total .. .. .. .. | 860,518 | 1,524,700 | 1,813,400 |

# APPENDIX IV.

## Railways.

| | | | |
|---|---|---|---|
| Length of railways open in India on 31st March, 1901 ... ... ... | | | 25,072·46 miles. |
| Length of railways open in India on 31st March, 1902 ... ... ... | | | 25,378·34 „ |
| Additional mileage opened in 1902–1903:— | | | |
| Bengal-Nagpur ... ... ... | 171·44 miles | | |
| Burma ... ... ... ... | 164·70 „ | | |
| Khushalgárh-Kohat ... ... | 92·20 „ | | |
| South Indian ... ... ... | 90·96 „ | | |
| Jodhpur-Bikaner ... ... | 88·00 „ | | |
| East Indian ... ... ... | 86·06 „ | | |
| Bengal, North Western and Tirhoot ... ... ... | 69·75 „ | | |
| Shoranur-Cochin ... ... | 64·83 „ | | |
| Assam-Bengal ... ... ... | 55·84 „ | | |
| Bengal Dooars ... ... ... | 48·46 „ | | |
| Eastern Bengal ... ... ... | 44·51 „ | | |
| Vijapur-Kalol-Kadi ... ... | 41·80 „ | | |
| Madras ... ... ... ... | 31·98 „ | | |
| Tinnevelly-Quilon ... ... | 19·07 „ | | |
| Mayavaram-Mutupet ... ... | 17·03 „ | | |
| Gaekwar's Railway ... ... | 9·20 „ | | |
| Total ... ... | | | 1,095·83 „ |
| Length of railways open in India on 31st March, 1903 ... ... ... | | | 26,474·17 miles. |

| — | 1900. | 1901. | 1902. |
|---|---|---|---|
| Number of passengers carried ... ... | 176,308,000 | 194,749,000 | 196,648,000 |
| Tons of goods carried ... ... ... | 42,896,000 | 43,392,000 | 45,537,000 |

Appendix IV.

Railways.

*Percentage of Net Traffic Receipts of Railways on Capital Outlay.*

(The Capital at charge for each line on 31st March, 1902 is calculated by deducting from the total capital outlay up to 31st March, 1902, half the outlay in 1901–1902.)

| — | — | Capital at Charge, March 31st, 1902. | Net Receipts, 1901-1902. | Percentage of Net Receipts on Capital Outlay. |
|---|---|---|---|---|
| | | £ | £ | |
| Guaranteed ... | Bombay, Baroda, and Central India... | 10,525,011 | 553,545 | 5·26 |
| | Madras ... ... ... ... ... | 11,793,639 | 361,444 | 3·06 |
| State ... ... | East Indian ... ... ... .... | 38,698,359 | 3,140,115 | 8·11 |
| | Rajputana-Malwa ... ... ... | 10,295,780 | 1,006,709 | 9·78 |
| | Bhopal .. ... .... ... ... | 172,522 | 9,616 | 5·57 |
| | Palandur Deesa ... ... ... | 15,551 | 929 | 5·97 |
| | Bengal-Nagpur ... ... ... | 14,902,619 | 429,978 | 2·88 |
| | Warora Colliery ... ... ... | 109,023 | 17,708 | 16·24 |
| | Burma ... ... ... ... ... | 7,637,266 | 352,617 | 4·62 |
| | Assam-Bengal ... ... ... ... | 7,180,253 | 26,432 | ·37 |
| | Gorhat ... ... ... ... ... | 60,508 | —*93* | — |
| | Cherra-Companyganj ... ... ... | — | —*321* | — |
| | Eastern Bengal ... ... ... ... | 9,504,071 | 553,015 | 5·82 |
| | Bengal Central ... ... ... ... | 997,685 | 43,536 | 4·36 |
| | Brahmaputra-Sultanpore ... ... | 171,666 | 5,947 | 3·47 |
| | Tirhoot ... ... ... ... ... | 3,038,030 | 171,289 | 5·64 |
| | Oudh and Rohilkhand ... ... | 11,666,439 | 462,476 | 3·96 |
| | Indian Midland ... ... ... | 8,181,720 | 293,108 | 3·58 |
| | Lucknow-Bareilly Section ... ... | 700,643 | 48,969 | 6·99 |
| | North Western ... ... ... ... | 37,190,502 | 1,360,074 | 3·66 |
| | South Indian ... ... ... ... | 6,402,020 | 362,227 | 5·66 |
| | North East Line, Madras Railway ... | 4,079,796 | 145,169 | 3·56 |
| | Bezwada Extension ... ... ... | 76,951 | 9,610 | 12·49 |
| | Guntakal-Mysore Frontier ... ... | 393,499 | 8,462 | 2·15 |
| | Mysore ... ... ... . ... | 1,168,320 | 25,287 | 2·16 |
| | Mayaveram-Mutupet ... ... ... | 202,848 | 8,945 | 4·41 |
| | Great Indian Peninsula ... ... | 27,283,519 | 1,490,694 | 5·46 |
| | Southern Mahratta ... .. ... | 7,887,522 | 110,180 | 1·40 |
| | Jodhpur - Hyderabad (British Section). | 261,477 | 10,389 | 3·97 |
| | | 220,770,333 | 11,015,637 | 4·99 |
| Unopened lines, stores, &c. | ... ... ... ... ... ... | 1,528,159 | | |
| | | 222,298,492 | 11,015,637 | 4·95 |
| Private Companies :— Government payments. | ... ... ... ... . . . | 1,698,281 | | |
| | | 223,996,773 | | |

# APPENDIX V.



MAJOR IRRIGATION WORKS: CAPITAL OUTLAY AND NET REVENUE.

| — | Capital Outlay till end of 1901-1902. | Net Revenue (being gross receipts less working expenses) 1901-1902. | Percentage of net Revenue on Capital Outlay. |
|---|---|---|---|
| | £ | £ | |
| Bengal :— | | | |
| Orissa Project ... ... ... ... ... | 1,726,288 | — *3,073* | — *·18* |
| Midnapur ... ... ... ... ... ... | 552,686 | 5,288 | ·95 |
| Sone ... ... ... ... ... ... | 1,721,612 | 39,451 | 2·29 |
| United Provinces :— | | | |
| Ganges ... ... ... ... ... ... | 1,894,253 | 173,072 | 9·14 |
| Lower Ganges ... ... ... ... ... | 2,252,235 | 77,086 | 3·42 |
| „ „ Fatehpur Branch ... ... | 207,304 | — *3,108* | — *1·49* |
| Agra ... ... ... ... ... ... | 599,456 | 27,040 | 4·51 |
| Eastern Jumna ... ... ... ... ... | 256,173 | 64,423 | 25·15 |
| Betwa ... ... ... ... ... ... | 285,869 | — *1,753* | — *·61* |
| Punjab :— | | | |
| Western Jumna ... ... ... ... ... | 1,094,806 | 87,975 | 8·04 |
| Bari Doab ... ... ... .. ... ... | 1,230,492 | 149,872 | 12·18 |
| Sirhind (State outlay) ... ... ... ... | 1,552,855 | 101,487 | 6·56 |
| Chenab ... .. ... ... ... ... | 1,727,430 | 340,512 | 19·70 |
| Jhelum ... ... ... ... ... ... | 617,718 | — *1,336* | — *·22* |
| Swat River ... ... ... ... ... | 266,020 | 27,704 | 10·41 |
| Madras :— | | | |
| Godavari Delta ... ... ... ... ... | 759,346 | 172,987 | 22·78 |
| Kistna Delta ... ... ... ... ... | 871,530 | 153,423 | 17·60 |
| Pennèr River ... ... ... ... ... | 341,660 | 21,938 | 6·42 |
| Periyar Project ... ... ... ... ... | 573,328 | 23,096 | 4·03 |
| Rushikulya Project ... ... ... ... | 295,941 | 2,437 | ·82 |
| Bombay:— | | | |
| E. Nara Works ... ... ... ... ... | 404,289 | 25,244 | 6·24 |
| Jamrao ... ... ... ... ... ... | 520,394 | 18,219 | 3·50 |
| Mutha ... ... ... ... ... ... | 431,875 | 14,193 | 3·29 |
| Nira ... .. ... ... ... ... | 357,202 | 11,501 | 3·22 |
| Burma :— | | | |
| Mandalay ... ... ... .. ... ... | 265,967 | — | — |
| Other Works ... ... ... ... ... ... | 3,158,115 | 143,376 | 4·54 |
| Total ... ... ... ... ... | 23,964,864 | 1,671,054 | 6·97 |

Appendix VI.

Trade Tables.

# APPENDIX VI

## Trade Tables.

I.—Summary of Sea-borne Trade.

II.—Imports and Exports of Merchandise: Summary distinguishing Government transactions from transactions on Private Account.

III.—Analysis of Imports of Merchandise, shewing the principal articles separately.

IV.—Analysis of Exports of Merchandise, shewing the principal articles separately.

V.—Analysis of Imports of Merchandise on Private Account, shewing separately the countries of origin.

VI.—Analysis of Exports of Indian Merchandise on Private Account, shewing separately the countries of destination.

VII.—Movements of Treasure.

I.—*Summary of Sea-borne Trade.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Imports :— | | | |
| Merchandise ... ... ... ... ... ... | 53,929,726 | 59,154,925 | 57,244,055 |
| Treasure ... ... ... ... ... ... ... | 16,384,508 | 13,734,224 | 16,878,879 |
| Total ... ... ... ... ... ... | 70,314,234 | 72,889,149 | 74,122,934 |
| Exports :— | | | |
| Merchandise :— | | | |
| Indian Produce ... ... ... ... ... | 69,619,097 | 80,982,143 | 84,273,828 |
| Re-exports ... ... ... ... ... | 2,193,280 | 2,281,384 | 1,998,128 |
| Total ... ... ... ... ... ... | 71,812,377 | 83,263,527 | 86,271,956 |
| Treasure ... ... .. ... ... ... ... | 9,484,930 | 7,647,240 | 6,438,425 |
| Total ... ... .... ... ... ... | 81,297,307 | 90,910,767 | 92,710,381 |
| Total Imports and Exports ... ... | 151,611,541 | 163,799,916 | 166,833,415 |
| Net Exports... ... ... ... ... | 10,983,073 | 18,021,618 | 18,587,447 |

II.—*Imports and Exports of Merchandise: Summary distinguishing Government Transactions from Transactions on Private Account.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Imports of Merchandise :— | | | |
| Private ... ... ... ... ... ... ... | 50,851,923 | 54,313,878 | 52,514,742 |
| Government .. ... ... ... ... ... | 3,077,803 | 4,841,047 | 4,729,313 |
| Total Imports ... ... ... ... | 53,929,726 | 59,154,925 | 57,244,055 |
| Exports of Merchandise :— | | | |
| Private ... ... ... ... ... ... ... | 71,579,353 | 82,976,586 | 86,884,466 |
| Government ... ... ... ... ... ... | 233,024 | 286,941 | 387,490 |
| Total Exports ... ... ... ... | 71,812,377 | 83,263,527 | 86,271,956 |
| Net Exports, Private ... ... ... | 20,727,430 | 28,662,708 | 33,369,724 |
| Net Imports, Government ... ... | 2,844,779 | 4,554,106 | 4,341,823 |

III.—*Analysis of Imports of Merchandise, shewing the principal articles separately.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| A. *On Private Account*— | £ | £ | £ |
| 1. Live Animals ... ... ... ... ... | 324,880 | 311,043 | 296,627 |
| 2. Articles of Food and Drink :— | | | |
| Liquors ... ... ... ... ... | 1,077,939 | 1,109,696 | 1,179,808 |
| Provisions :— | | | |
| From United Kingdom ... ... ... | 475,239 | 470,497 | 505,472 |
| From elsewhere .. ... ... ... | 841,905 | 852,618 | 721,876 |
| Total ... ... ... ... | 1,317,144 | 1,323,115 | 1,227,348 |
| Salt ... ... ... ... ... ... | 377,338 | 517,944 | 414,336 |
| Sugar (Refined) :— | | | |
| From United Kingdom ... ... ... | 90,047 | 138,068 | 201,466 |
| From Mauritius ... ... ... ... | 1,543,275 | 1,239,860 | 1,264,882 |
| From Austria and Germany ... .. | 1,337,319 | 1,932,703 | 655,401 |
| From elsewhere ... ... ... ... | 681,209 | 434,520 | 1,057,955 |
| Unrefined Sugar, Molasses, and Confectionery ... | 118,294 | 156,222 | 123,596 |
| Total ... ... ... ... | 3,770,144 | 3,901,373 | 3,303,300 |
| Spices ... ... ... ... ... | 586,071 | 565,060 | 565,214 |
| Other articles ... ... ... ... ... | 919,725 | 387,152 | 313,571 |
| Total value of articles of Food and Drink ... | 8,048,361 | 7,804,340 | 7,003,577 |
| 3. Metals and Machinery :— | | | |
| Hardware and Cutlery :— | | | |
| From United Kingdom ... ... ... | 854,080 | 791,495 | 928,753 |
| From Germany ... ... ... ... | 155,139 | 171,918 | 142,063 |
| From elsewhere ... ... ... ... | 218,430 | 174,345 | 261,922 |
| Total ... ... ... ... | 1,227,649 | 1,137,758 | 1,332,738 |

Appendix VI. Trade Tables.

III.—*Analysis of Imports of Merchandise, shewing the principal articles separately—cont.*

| A. *On Private Account—cont.* | 1900-1901. | 1901-1902. | 1902-1903. |
|---|---|---|---|
| 3. Metals and Machinery—*cont.* | £ | £ | £ |
| Machinery and Millwork :— | | | |
| From United Kingdom ... ... ... | 1,444,291 | 1,924,908 | 1,804,405 |
| From elsewhere ... ... ... ... | 60,748 | 79,013 | 64,963 |
| Total ... ... ... ... | 1,505,039 | 2,003,921 | 1,869,368 |
| Iron and Steel :— | | | |
| From United Kingdom ... ... ... | 1,959,498 | 1,890,770 | |
| From Belgium ... ... ... ... | 827,853 | 1,080,169 | 3,382,313 |
| From elsewhere ... ... ... ... | 261,070 | 271,674 | |
| Total ... ... ... ... | 3,048,421 | 3,242,613 | 3,382,313 |
| Copper ... ... ... ... ... | 611,422 | 720,297 | 1,306,662 |
| Other Metals ... ... ... ... ... | 627,814 | 636,480 | 632,033 |
| Railway Plant (other than Government Stores) ... | 894,080 | 1,028,386 | 1,074,341 |
| Total value of Metals and Machinery :— | | | |
| From United Kingdom ... ... ... | 5,792,715 | 6,291,015 | |
| From Belgium ... ... ... ... | 960,045 | 1,214,826 | 9,597,455 |
| From elsewhere ... ... ... ... | 1,161,665 | 1,263,614 | |
| Total ... ... ... ... | 7,914,425 | 8,769,455 | 9,597,455 |
| 4. Chemicals, Drugs, Medicines, Narcotics, Dyeing and Tanning Materials. | 1,483,749 | 1,606,399 | 1,631,116 |
| 5. Oils ... ... ... ... ... ... | 2,504,680 | 2,812,605 | 2,476,553 |
| 6. Raw materials and unmanufactured articles :— | | | |
| Jewellery ... ... ... ... | 384,950 | 740,260 | 763,498 |
| Silk ... ... ... ... ... | 677,960 | 539,747 | 367,713 |
| Other articles ... ... ... ... | 1,408,781 | 1,264,189 | 1,182,916 |
| Total ... ... ... ... | 2,471,691 | 2,544,196 | 2,314,127 |

III.—*Analysis of Imports of Merchandise, shewing the principal articles separately—cont.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| A. *On Private Account—cont.* | £ | £ | £ |
| 7. Articles manufactured and partly manufactured :— | | | |
| Cotton :— | | | |
| From the United Kingdom ... ... ... | 18,940,333 | 20,872,270 | 20,297,398 |
| From elsewhere ... ... ... | 949,896 | 1,057,715 | |
| Total ... ... ... ... | 19,890,229 | 21,929,985 | 20,297,398 |
| Silk ... ... ... ... ... | 1,110,541 | 989,801 | 1,088,910 |
| Wool :— | | | |
| From the United Kingdom ... ... ... | 885,568 | 799,516 | 937,336 |
| From elsewhere ... ... ... ... | 522,816 | 513,483 | |
| Total ... ... ... ... | 1,408,384 | 1,312,999 | 937,336 |
| Apparel (excluding boots) :— | | | |
| From the United Kingdom ... ... ... | 465,345 | 468,547 | 529,879 |
| From elsewhere ... ... ... .. | 434,517 | 525,614 | 512,279 |
| Total ... ... ... .. | 899,862 | 994,161 | 1,042,158 |
| Glass and Glassware :— | | | |
| From the United Kingdom ... ... ... | 100,579 | 103,982 | 118,003 |
| From Austria ... ... ... ... | 160,179 | 217,557 | 232,790 |
| From elsewhere ... ... ... ... | 242,693 | 295,346 | 279,736 |
| Total ... ... ... ... | 503,451 | 616,885 | 630,529 |
| Other articles ... ... .. ... ... | 4,291,670 | 4,622,009 | 5,198,956 |
| Total value of articles manufactured and partly manufactured. | 28,104,137 | 30,465,840 | 29,195,287 |
| Total value of Imports of Merchandise on Private Account :— | | | |
| From the United Kingdom ... ... ... | 32,450,647 | 35,037,509 | 52,514,742 |
| From elsewhere ... ... ... ... | 18,401,276 | 19,276,369 | |
| Total ... ... ... ... | 50,851,923 | 54,313,878 | 52,514,742 |
| B. *Government Stores* ... ... ... ... | 3,077,803 | 4,841,047 | 4,729,313 |
| Grand Total, Imports of Merchandise ... | 53,929,726 | 59,154,925 | 57,244,055 |

Appendix VI.

Trade Tables.

IV.—*Analysis of Exports of Merchandise, shewing the principal articles separately.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| A. *Indian Merchandise exported on Private Account.* | £ | £ | £ |
| 1. Animals, living ... ... ... ... ... | 145,833 | 142,634 | 137,813 |
| 2. Articles of Food and Drink :— | | | |
| Coffee ... ... ... ... ... | 818,967 | 833,480 | 880,842 |
| Rice :— | | | |
| To the United Kingdom ... ... ... | 913,807 | 949,576 | |
| To Egypt ... ... ... ... ... | 2,409,096 | 2,220,948 | 12,597,781 |
| To other countries ... ... ... ... | 5,489,863 | 6,109,187 | |
| Total ... ... ... ... | 8,812,766 | 9,279,711 | 12,597,781 |
| Wheat :— | | | |
| To the United Kingdom ... ... ... | 2,546 | 1,169,480 | |
| To Egypt ... ... ... ... ... | 2,413 | 490,754 | 3,323,138 |
| To other countries ... .. ... ... | 253,974 | 757,905 | |
| Total .. ... ... ... | 258,933 | 2,418,139 | 3,323,138 |
| Other grains and Pulse ... ... ... ... | 282,526 | 494,444 | 1,069,145 |
| Provisions ... ... ... ... ... | 385,037 | 406,441 | 452,571 |
| Spices ... ... ... ... ... | 361,010 | 493,885 | 424,140 |
| Tea :— | | | |
| To United Kingdom ... ... ... | 5,768,524 | 4,927,014 | 4,186,004 |
| To other countries ... ... ... ... | 598,763 | 505,979 | 721,757 |
| Total ... ... .. .. | 6,367,287 | 5,432,993 | 4,907,761 |
| Other articles ... ... ... ... ... | 249,830 | 183,583 | 280,702 |
| Total, Articles of Food and Drink ... ... | 17,536,356 | 19,542,676 | 23,936,080 |
| 3. Metals and Manufactures of Metals ... ... | 285,460 | 200,130 | 200,538 |
| 4. Chemicals, Drugs, Dyeing Materials, &c.: | | | |
| Opium :— | | | |
| To China ... ... ... ... ... | 4,495,821 | 4,084,841 | 4,017,450 |
| To other countries ... .. .. | 1,807,803 | 1,597,149 | 1,327,174 |
| Total ... ... ... ... | 6,303,624 | 5,681,990 | 5,344,624 |

IV.—*Analysis of Exports of Merchandise, shewing the principal articles separately—cont.*

| A. *Indian Merchandise exported on Private Account—cont.* | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| 4. Chemicals, Drugs, Dyeing Materials, &c.—*cont.* | | | |
| Indigo :— | £ | £ | £ |
| To the United Kingdom ... ... ... | 269,876 | 369,913 | 147,452 |
| To Egypt ... ... ... ... | 220,396 | 188,215 | 197,388 |
| To other countries ... ... ... ... | 933,715 | 676,709 | 458,948 |
| Total ... ... ... ... | 1,423,987 | 1,234,837 | 803,788 |
| Other articles ... ... ... ... ... | 864,609 | 990,670 | 994,566 |
| Total, Chemicals, Drugs, &c. ... ... ... | 8,592,220 | 7,907,497 | 7,142,978 |
| 5. Oils ... ... ... ... ... ... | 437,678 | 461,167 | 571,793 |
| 6. Raw Materials and Unmanufactured Articles :— | | | |
| Cotton :— | | | |
| To Germany ... ... .. ... | 1,186,319 | 1,191,198 | 1,829,912 |
| To Japan ... ... ... .. ... | 1,223,251 | 4,485,829 | 2,650,185 |
| To other countries ... ... ... ... | 4,342,030 | 3,940,369 | 5,358,035 |
| Total ... ... ... ... | 6,751,600 | 9,617,396 | 9,838,132 |
| Hides and Skins (Unprepared) :— | | | |
| To the United States .. ... ... | 1,606,001 | 1,856,788 | 1,633,097 |
| To other countries ... ... ... ... | 3,052,967 | 1,860,971 | 2,060,947 |
| Total ... ... ... ... | 4,658,968 | 3,717,759 | 3,694,044 |
| Jute :— | | | |
| To the United Kingdom ... ... ... | 3,275,739 | 3,529,727 | 3,281,812 |
| To Germany ... ... ... ... | 1,465,199 | 1,527,425 | 1,478,876 |
| To other countries ... ... ... ... | 2,504,233 | 2,807,696 | 2,656,962 |
| Total ... ... ... ... | 7,245,171 | 7,864,848 | 7,417,650 |
| Linseed ... ... ... ... .. | 2,970,673 | 4,509,196 | 3,793,993 |
| Til or Jinjili ... ... ... ... ... | 1,037,238 | 1,429,291 | 1,939,574 |
| Wood, Teak and other ... ... ... .. | 670,202 | 548,953 | 547,118 |
| Wool :— | | | |
| To the United Kingdom ... ... ... | 590,692 | 504,076 | 764,897 |
| To other countries ... ... ... ... | 11,304 | 25,141 | 11,983 |
| Total ... ... ... ... | 601,996 | 529,217 | 776,880 |
| Other articles ... ... ... ... ... | 4,541,521 | 7,676,770 | 6,719,128 |
| Total, Raw Materials and Unmanufactured Articles | 28,477,369 | 35,893,430 | 34,726,519 |

Appendix VI. Trade Tables.

IV.—*Analysis of Exports of Merchandise, shewing the principal articles separately—cont.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| A. *Indian Merchandise exported on Private Account—cont.* | £ | £ | £ |
| 7. Manufactured and partly manufactured articles :— | | | |
| Cotton :— | | | |
| To China ... ... ... ... ... | 2,540,166 | 5,910,160 | 6,671,871 |
| To other countries ... ... ... ... | 1,261,804 | 1,333,374 | |
| Total ... ... ... ... | 3,801,970 | 7,243,534 | 6,671,871 |
| Jute :— | | | |
| To the United Kingdom ... ... ... | 930,154 | 733,256 | 6,013,266 |
| To the United States ... ... ... | 1,266,824 | 1,843,429 | |
| To other countries ... ... .. ... | 3,046,090 | 3,230,926 | |
| Total ... ... ... ... | 5,243,068 | 5,807,611 | 6,013,266 |
| Hides and Skins :— | | | |
| To the United Kingdom .... ... ... | 2,535,035 | 1 560,969 | 1,683,809 |
| To other countries ... ... .. ... | 461,088 | 208,395 | 248,249 |
| Total ... ... ... ... | 2,996,124 | 1,769,364 | 1,932,058 |
| Lac :— | | | |
| To the United Kingdom ... ... ... | 229,750 | 255,955 | 1,205,030 |
| To other countries ... ... ... ... | 470,115 | 380,406 | |
| Total ... ... ... ... | 699,865 | 636,361 | 1,205,030 |
| Other articles ... ... ... ... ... | 1,224,389 | 1,198,970 | 1,389,179 |
| Total, manufactured and partly manufactured articles. | 13,965,416 | 16,655,841 | 17,211,404 |
| Total exports of Indian merchandise on Private Account :— | | | |
| To the United Kingdom ... ... ... | 20,900,167 | 20,247,023 | 83,927,125 |
| To other countries ... ... ... ... | 48,540,165 | 60,556,352 | |
| Total ... ... ... ... | 69,440,332 | 80,803,375 | 83,927,125 |
| B. *Government Stores, exports* ... ... ... | 178,765 | 178,768 | 346,703 |
| Total exports, Indian merchandise ... ... | 69,619,097 | 80,982,143 | 84,273,828 |

IV.—*Analysis of Exports of Merchandise, shewing the principal articles separately—cont.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| *Re-exports :—* | £ | £ | £ |
| C. *On Private Account—* | | | |
| Cotton, wool and apparel ... ... | 1,180,603 | 1,331,228 | 1,074,155 |
| Other articles ... ... ... ... | 958,418 | 841,983 | 883,185 |
| D. *Government Stores* ... ... ... | 54,259 | 108,173 | 40,788 |
| Total ... ... ... ... | 2,193,280 | 2,281,384 | 1,998,128 |
| Grand Total, Exports of Merchandise ... ... | 71,812,377 | 83,263,527 | 86,271,956 |

V.—*Analysis of Imports of Merchandise on Private Account, shewing separately the countries of origin.*

| Countries. | 1900–01. | 1901–02. | 1902–03. |
|---|---|---|---|
| | £ | £ | £ |
| Europe :— | | | |
| United Kingdom ... ... ... ... | 32,450,647 | 35,037,509 | 34,855,976 |
| Austria-Hungary ... ... ... ... | 2,091,229 | 2,626,479 | 1,701,464 |
| Belgium ... ... ... ... ... | 1,620,312 | 2,008,860 | 2,055,439 |
| France ... ... ... ... ... | 738,945 | 917,836 | 945,516 |
| Germany ... ... ... ... ... | 1,735,361 | 2,024,844 | 1,441,276 |
| Holland ... ... ... ... ... | 286,905 | 399,497 | 411,396 |
| Italy ... ... ... ... ... ... | 550,953 | 649,903 | 557,115 |
| Malta... ... ... ... ... ... | 956 | 1,003 | 926 |
| Russia ... ... ... ... ... | 1,892,955 | 2,124,110 | 1,803,883 |
| Other countries ... ... ... ... | 195,410 | 126,262 | 111,354 |
| Total ... ... ... ... | 41,563,673 | 45,916,303 | 43,884,345 |
| Africa and adjacent Islands :— | | | |
| Egypt ... ... ... ... ... | 199,005 | 169,309 | 202,668 |
| Africa, East (British) ... ... ... ... | 115,871 | 144,945 | 153,892 |
| „ „ (Portuguese) ... ... ... | 14,568 | 9,762 | 7,299 |
| „ „ (other ports) ... ... ... | 5,974 | 4,302 | 14,742 |
| Mauritius ... ... ... ... ... | 1,613,032 | 1,307,370 | 1,334,840 |
| Réunion ... ... ... ... ... | — | — | 60 |
| Other countries ... ... ... ... | 6,792 | 10,658 | 4,907 |
| Total ... ... ... ... | 1,955,242 | 1,646,346 | 1,718,408 |

V. *Analysis of Imports of Merchandise on Private Account, shewing separately the countries of origin—cont.*

| Countries. | 1900–01. | 1901–02. | 1902–03. |
|---|---|---|---|
| | £ | £ | £ |
| America :— | | | |
| Canada ... ... ... ... ... | 600 | 14,535 | 1 |
| South America ... ... ... ... | 3 | 77 | 278 |
| United States ... ... ... ... ... | 833,303 | 785,927 | 808,661 |
| West Indies ... ... ... ... ... | 278 | 57 | 6,016 |
| Total ... ... ... ... | 834,184 | 800,596 | 814,956 |
| Asia :— | | | |
| Aden... ... ... ... ... ... | 110,756 | 163,308 | 157,135 |
| Arabia ... ... ... ... ... | 378,750 | 445,577 | 438,605 |
| Ceylon ... ... ... ... ... | 504,934 | 604,148 | 466,642 |
| China, Hong Kong ... ... ... ... | 1,067,684 | 726,019 | 1,005,464 |
| „ Treaty Ports ... ... ... ... | 630,442 | 467,881 | 461,624 |
| Japan ... ... ... ... ... | 558,965 | 474,121 | 549,545 |
| Persia ... ... ... ... ... | 475,798 | 452,035 | 432,257 |
| Straits Settlements ... ... ... ... | 1,544,634 | 1,587,924 | 1,549,588 |
| Turkey ... ... ... ... ... | 363,110 | 206,936 | 123,985 |
| Other countries ... ... ... ... | 345,184 | 360,802 | 597,765 |
| Total ... ... ... ... | 5,980,257 | 5,488,751 | 5,782,610 |
| Australia ... ... ... ... ... ... | 518,567 | 461,882 | 321,267 |
| Grand Total ... ... ... | 50,851,923 | 54,313,878 | 52,514,742 |

VI. *Analysis of Exports of Indian Merchandise on Private Account, shewing separately the countries of destination.*

| Countries. | 1900-01. | 1901-02. | 1902-03. |
|---|---|---|---|
| | £ | £ | £ |
| Europe :— | | | |
| United Kingdom ... ... ... ... | 20,900,167 | 20,247,023 | 21,167,136 |
| Austria-Hungary ... ... ... ... | 1,804,958 | 1,584,055 | 2,132,500 |
| Belgium ... ... ... ... ... | 2,365,295 | 3,145,295 | 3,301,660 |
| France ... ... .. ... ... | 3,988,072 | 5,919,040 | 6,091,034 |
| Germany ... ... ... ... ... | 6,137,495 | 6,775,122 | 6,776,719 |
| Holland ... ... ... ... ... | 304,967 | 550,388 | 539,302 |
| Italy ... ... ... ... .. ... | 2,041,979 | 1,945,757 | 2,264,204 |
| Malta ... ... ... ... ... | 3,074 | 4,176 | 1,992 |
| Russia ... ... ... ... ... | 162,238 | 140,161 | 256,866 |
| Spain ... ... ... ... ... | 296,384 | 278,017 | 391,196 |
| Other Countries ... ... ... ... | 137,344 | 93,774 | 139,159 |
| Total ... ... ... | 38,141,973 | 40,682,808 | 43,061,768 |
| Africa and adjacent Islands :— | | | |
| Egypt ... ... ... ... ... | 2,998,627 | 3,556,759 | 5,132,132 |
| Africa, East (British) ... ... ... ... | 419,393 | 355,664 | 333,062 |
| „ „ (Portuguese) ... ... ... | 162,159 | 88,227 | 167,322 |
| „ „ (other Ports) ... ... ... | 183,693 | 124,804 | 165,443 |
| Mauritius ... ... ... ... ... | 834,741 | 857,377 | 717,130 |
| Réunion ... ... ... ... ... | 80,689 | 70,292 | 120,305 |
| Other Countries ... ... ... ... | 445,941 | 634,719 | 798,254 |
| Total ... ... ... | 5,125,243 | 5,687,842 | 7,433,648 |
| America :— | | | |
| Canada ... ... ... ... ... | 69,870 | 42,177 | 170,806 |
| South America ... ... ... ... | 876,166 | 1,042,098 | 1,079,523 |
| United States ... ... ... ... ... | 4,811,343 | 5,579,268 | 5,669,045 |
| West Indies ... ... ... ... ... | 62,350 | 203,234 | 221,555 |
| Other Countries ... ... ... ... | 42,526 | 54,851 | 53,059 |
| Total ... ... ... | 5,862,255 | 6,921,628 | 7,193,988 |

Appendix VI.

Trade Tables.

VI. *Analysis of Exports of Indian Merchandise on Private Account, shewing separately the countries of destination—cont.*

| Countries. | 1900–01. | 1901–02. | 1902–03. |
|---|---|---|---|
| | £ | £ | £ |
| Asia :— | | | |
| Aden... ... ... ... ... ... | 437,408 | 604,190 | 610,365 |
| Arabia ... ... ... ... ... | 452,971 | 633,708 | 741,622 |
| Ceylon ... ... ... ... ... | 3,192,525 | 2,985,332 | 2,937,664 |
| China, Hongkong ... ... ... ... | 5,281,956 | 6,560,567 | 6,206,472 |
| „ Treaty Ports ... ... ... ... | 2,546,589 | 5,143,435 | 4,366,756 |
| Japan ... ... ... ... ... | 1,389,704 | 4,634,952 | 3,889,792 |
| Persia ... ... ... ... ... | 344,132 | 366,373 | 422,390 |
| Straits Settlements ... ... ... ... | 4,572,071 | 4,225,976 | 5,025,303 |
| Turkey ... ... ... ... ... | 373,245 | 414,638 | 465,802 |
| Other Countries ... ... ... ... | 446,288 | 607,794 | 612,109 |
| Total ... ... ... | 19,036,887 | 26,176,965 | 25,278,275 |
| Australia ... ... ... ... ... ... | 1,273,974 | 1,334,132 | 959,446 |
| Grand Total ... ... | 69,440,332 | 80,803,375 | 83,927,125 |

VII.—*Movements of Treasure.*

| | 1900–1901. | 1901–1902. | 1902–1903. |
|---|---|---|---|
| | £ | £ | £ |
| Gold :— | | | |
| Net Imports (+) or Exports (—) on Private Account. | +5,043,665 | +3,287,428 | +6,312,842 |
| Net Imports (+) or Exports (—) on Government Account. | *—4,482,242* | *—1,995,667* | — *469,798* |
| Total Net Imports or Exports ... ... | + 561,423 | +1,291,761 | +5,843,044 |
| Silver :— | | | |
| Net Imports (+) or Exports (—) on Private Account. | + 949,104 | +4,169,781 | +4,6[illegible]0,969 |
| Net Imports (+) or Exports (—) on Government Account. | +5,389,051 | + 625,442 | — *[illegible]3,559* |
| Total Net Imports or Exports ... ... | +6,338,155 | +4,795,223 | +4,597,410 |

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